

AGENDA

Utah Counties Indemnity Pool Board of Directors Meeting

Thursday, February 21, 2019, 12:00 p.m.

Utah State Capitol, 350 N State, SLC, East Senate Building, Level 1, Copper Room

12:00	Open Meeting, Pledge of Allegiance	William Cox
ITEM	ACTION	
1.	Welcome New Board Member Davis County Commissioner, Bob Stevenson	William Cox
2.	Review/Excuse Board Members Absent	William Cox
3.	Review/Approve December 20, 2018 Meeting Minutes	Karla Johnson
4.	Ratification/Approval of Payments and Credit Card Transactions	Karla Johnson
5.	Review/Approve Interest Charged on Late Contribution Payment	Sonya White
6.	Review/Approve Excess Crime Limit Increase	Johnnie Miller
7.	Review/Approve Director/Officer Conflict of Interest Statements	William Cox
8.	Review/Approve Personnel Policy—Flex Time	Deb Alexander
9.	Review/Approve Internal Accounting Controls Policy—Credit Card, Personnel Records Amendments	Sonya White
10.	Review/Approve Executive Staff Appointments	William Cox
11.	Review/Approve Bylaws—Involuntary Member Termination Amendments	Johnnie Miller
12.	Review/Approve Committees of the Board Policy—Duties and Authority Amendments	Johnnie Miller
13.	Committees of the Board Assignments	William Cox
14.	Review/Approve Utah County Access to LocalGovU	Johnnie Miller
15.	Set Date and Time for Closed Meeting to Discuss Character, Professional Competence, Physical/Mental Health of an Individual	William Cox
16.	Action on Personnel Matters	William Cox
17.	Set Date and Time for Closed Meeting to Discuss Pending or Reasonably Imminent Litigation	William Cox
18.	Action on Litigation Matters	Dale Eyre
INFORMATION		
19.	Personnel Committee Report—PTO and Exempt Status	Deb Alexander
20.	Chief Executive Officer's Report	Johnnie Miller
21.	Other Business	William Cox

Electronic Meeting Notice: 515-604-9807, Participant Passcode: 675642 Anchor Location: 350 N State, SLC, UT



Entity: Utah Counties Indemnity Pool

Body: Board of Directors

Subject:	Administrative Services
Notice Title:	Board of Directors Meeting
Meeting Location:	350 N State Salt Lake City 84114
Event Date & Time:	February 21, 2019 February 21, 2019 12:00 PM - February 21, 2019 02:00 PM
Description/Agenda:	<p>Open Meeting, Pledge of Allegiance</p> <p>Welcome New Board Member Davis County Commissioner, Bob Stevenson</p> <p>Review/Excuse Board Members Absent</p> <p>Review/Approve December 20, 2018 Meeting Minutes</p> <p>Ratification/Approval of Payments and Credit Card Transactions</p> <p>Review/Approve Interest Charged on Late Contribution Payment</p> <p>Review/Approve Excess Crime Limit Increase</p> <p>Review/Approve Director/Officer Conflict of Interest Statements</p> <p>Review/Approve Personnel Policy-Flex Time</p> <p>Review/Approve Internal Accounting Controls Policy-Credit Card, Personnel Records Amendments</p> <p>Review/Approve Executive Staff Appointments</p> <p>Review/Approve Bylaws-Involuntary Member Termination Amendments</p> <p>Review/Approve Committees of the Board Policy-Duties and Authority Amendments</p> <p>Committees of the Board Assignments</p> <p>Review/Approve Utah County Access to LocalGovU</p> <p>Set Date and Time for Closed Meeting to Discuss Character, Professional Competence, Physical/Mental Health of an Individual</p> <p>Action on Personnel Matters</p> <p>Set Date and Time for Closed Meeting to Discuss Pending or Reasonably Imminent Litigation</p> <p>Action on Litigation Matters</p>

Personnel Committee Report-PTO and Exempt Status
Chief Executive Officer's Report
Other Business

Notice of Special Accommodations:

In compliance with the Americans with Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during this meeting should notify Sonya White at the Utah Counties Indemnity Pool, 5397 S Vine St, Murray, UT 84107-6757, or call 801-565-8500, at least three days prior to the meeting.

Notice of Electronic or telephone participation:

Any Member of the Utah Counties Indemnity Pool Board of Directors may participate telephonically.

Other information:

Contact Information:

Sonya White
(801)307-2113
sonya@ucip.utah.gov

Posted on:

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UTAH COUNTIES INDEMNITY POOL

BOARD OF DIRECTORS' MEETING MINUTES

February 21, 2019, 12:00 p.m.

Utah State Capitol, 350 N State, Salt Lake City, Utah
East Senate Building, Level 1, Copper Room

BOARD MEMBERS PRESENT

William Cox, *Vice President*, Rich County Commissioner
Karla Johnson, *Secretary/Treasurer*, Kane County Clerk/Auditor
Deb Alexander, Davis County HR Director
Blaine Breshears, Morgan County Sheriff
Dean Cox, Washington County Commissioner
Scott Jenkins, Weber County Commissioner
Bob Stevenson, Davis County Commissioner
Mark Whitney, Beaver County Commissioner

BOARD MEMBERS PARTICIPATING TELEPHONICALLY

Jim Kaiserman, Wasatch County Surveyor

BOARD MEMBERS ABSENT

Bruce Adams, *President*, San Juan County Commissioner
Alma Adams, Iron County Commissioner
Dale Eyre, Sevier County Attorney
Mike Wilkins, Uintah County Clerk/Auditor

OTHERS PRESENT

Johnnie Miller, UCIP Chief Executive Officer
Sonya White, UCIP Chief Financial Officer
Alex Getts, UCIP Education & Training Specialist

Call to Order

William Cox called the meeting of the Utah Counties Indemnity Pool's Board of Directors to order at 12:00 p.m. on February 21, 2019 and welcomed those in attendance.

Welcome New Board Member Davis County Commissioner, Bob Stevenson

William Cox welcomed Davis County Commissioner Bob Stevenson to the Utah Counties Indemnity Pool's Board of Directors.

Review/Excuse Board Members Absent

Deb Alexander made a motion to excuse Bruce Adams, Alma Adams, Dale Eyre, and Mike Wilkins from this meeting. Scott Jenkins seconded the motion, which passed unanimously.

Review/Approve December 20, 2018 Meeting Minutes

The draft minutes of the Board of Directors meeting held December 20, 2018 were previously sent to the Board Members for review (see attachment number one). Karla Johnson made a motion to approve the December 20, 2018 Board of Directors meeting minutes as written. Dean Cox seconded the motion, which passed unanimously.

Ratification/Approval of Payments and Credit Card Transactions

Karla Johnson requested to have more time to review the payments and credit card transactions (see attachment number two). This item was tabled and will be presented at the next meeting.

Sonya White provided the Board with the budget to actual statement detailing each budgeted item's transactions, as requested at the December 20, 2018 Board meeting (see attachment number three).

UTAH COUNTIES INDEMNITY POOL

5397 S Vine Street, Murray, UT 84107-6757
(801)565-8500 ucip.utah.gov

Review/Approve Interest Charged on Late Contribution Payment

Sonya White reported that four special service districts had not paid their 2019 contributions by January 31. Pursuant to Article 4.7(a) of the Bylaws, interest is calculated daily at two percent above the rate that the Pool would have earned if the contributions had been deposited with the public Treasurers investment Fund. The interest was calculated at \$0.75 for Canyonland Improvement District, \$3.13 for Kane County Recreation & Transportation District, \$1.47 for Seven County Infrastructure Coalition, and \$5.75 for Wasatch County Special Service Area #1. White explained that the smaller member entities' Boards only meet quarterly to approve payments. White also explained that in the past the Board has waived interest if the amount was minimal. Dean Cox suggested establishing a \$10 or \$15 minimum late fee charge so that UCIP doesn't subsidize late payment fees that are waived. Dean Cox made a motion to waive the minimal interest calculated as presented and directed staff to present at the next Board meeting, proposed language for a minimum late fee charge. Scott Jenkins seconded the motion, which passed with Karla Johnson abstaining from the vote.

Review/Approve Excess Crime Limit Increase

Johnnie Miller provided the Board with a proposal to increase the excess crime limit to \$10 million (see attachment number four). Miller reported that under the Money Management Act, two percent of revenue handled by the county for the prior year is the amount required for crime coverage. In the past, this has been interpreted as two percent of budgeted revenue for the county and coverage has been purchased accordingly based on the largest county's budget. The attorney from Davis County read the requirements as "revenue, plus any revenue that passes through the Treasurer's office". Both Miller and the Davis County attorney contacted the Money Management Council representative, who couldn't provide an answer to which interpretation was correct. To be proactive, Sonya White worked with the brokers that place UCIP's current excess crime coverage to get a quote to increase the excess crime limit to \$10 million. White noted that UCIP has not experienced a claim that triggered the excess crime policy. The Board discussed options on increasing the limits. Bob Stevenson made a motion to table the item for further review and discussion. Dean Cox seconded the motion, which passed unanimously.

Review/Approve Director/Officer Conflict of Interest Statements

William Cox reported that he has reviewed each Director's and Officer's conflict of interest statements and reported that no conflicts had been reported. Deb Alexander made a motion to approve the Director/Officer conflict of interest statements. Scott Jenkins seconded the motion, which passed unanimously.

Review/Approve Personnel Policy—Flex Time

Deb Alexander reported on the proposed amendments to the Personnel Policy regarding flex time (see attachment number five). Pursuant to the discussion at the December 20 Board meeting, Alexander explained language allowing UCIP's FLSA-exempt employees to flex their time and adjust their hours if they were to work over 40 hours in one week. The amendments would also allow supervisors to approve flex hours of FLSA non-exempt employees who occasionally would work over 40 hours in a workweek without using flex time. Dean Cox addressed his concerns as to whether this policy would adequately compensate FLSA-exempt employees. Alexander confirmed that it would. Karla Johnson made a motion to approve the changes to the Personnel Policy as presented. Blaine Breshears seconded the motion, which passed with Mark Whitney abstaining from the vote. Discussion on this matter will be continued at the Board's Annual Strategic Planning meeting.

Review/Approve Internal Accounting Controls Policy—Credit Card, Personnel Records Amendments

Amendments to the Internal Accounting Controls Policy were previously sent to the Board for review (see attachment number six). Sonya White reported that she reviewed the State Auditor's recommendations outlined in their Credit Card Policy and implemented some of the language that was not already addressed in UCIP's policy. White stated that pursuant to the Board's discussion at the December 20, 2018 meeting, and on the recommendation of the Audit Committee, UCIP has applied for a US Bank Credit Card under the State Purchasing Card program.

White presented an amendment to the personnel records section to clarify that medical information and/or records will be kept in a secure location separate from the personnel files. Karla Johnson made a motion to approve the amendments to the Internal Accounting Controls Policy as presented. Bob Stevenson seconded the motion, which passed unanimously.

Review/Approve Executive Staff Appointments

William Cox explained that executive staff appointments, as outlined in the Internal Accounting Controls Policy for the Chief Executive Officer and the Chief Financial Officer, were made by the Board in August 2017 but that no timeline was established for the duration of these appointments. Johnnie Miller recommended that the appointments remain in place until the Board decides to terminate them. Karla Johnson made a motion to approve the Executive Staff Appointments, with such appointments to remain valid until terminated by the Board. Deb Alexander seconded the motion, which passed unanimously.

Review/Approve Bylaws—Involuntary Member Termination Amendments

Amended language to Article Nine—Involuntary Termination of Membership of the Bylaws were previously sent to the Board for review (see attachment number seven). Johnnie Miller reported that the Litigation Management Committee recommends allowing the Board to terminate a member with a three-fourths vote, “if the member acts in a manner inconsistent with the Pool’s shared goals or jeopardizes the Pool’s shared assets or obligations, or otherwise harms the shared interests of the Pool and its members.” This provision serves to address circumstances where a member intentionally acts in a way that affects the shared interests of the Pool, and not simply due to an unusual number of claims. Scott Jenkins made a motion to approve the Involuntary Member Termination Amendments as presented. Deb Alexander seconded the motion, which passed unanimously.

Review/Approve Committees of the Board Policy—Duties and Authority Amendments

Johnnie Miller reviewed amendments to the Committees of the Board Policy with the Board (see attachment number eight). Language was changed from committee *recommendations* to the Board to committee *reports* to the Board, which will allow for committees to assist staff in creating recommendations to the Board. This language amendment will also allow committees to meet without going into an open and public meeting session. Deb Alexander requested that the Personnel Committee’s name be changed to the Human Resources Committee. Scott Jenkins made a motion to approve the Committees of the Board Policy as presented including the amendment to change the name of the Personnel Committee to the Human Resources Committee. Dean Cox seconded the motion, which passed unanimously.

Committees of the Board Assignments

William Cox reported on the Committees of the Board assignments (see attachment number nine). Due to changes on the Board, Committee vacancies need to be filled. The Audit Committee reported that Alma Adams would be a good fit to fill the vacancy on their Committee. The Board discussed vacancies on the Committees to be filled as follows: Bob Stevenson, Chair of the Nominating Committee; Dean Cox, Education Committee; Dean Cox and Scott Jenkins, Governance Committee; Bob Stevenson, Membership Approval Committee; Karla Johnson, Membership Approval Committee. Scott Jenkins made a motion to approve the Committees of the Board Assignments as discussed. Dean Cox seconded the motion, which passed unanimously.

Review/Approve Utah County Access to LocalGovU

Johnnie Miller explained that he has presented on LocalGovU at UAC conferences and has been asked by non-member entities about accessing LocalGovU through UCIP. Miller reported that Utah County has been reviewing a change to their current vendor for their online training access, which is not government specific. Utah County asked about partnering with UCIP in order to access LocalGovU courses at UCIP’s discounted rate. Miller suggested using this opportunity as a bridge with non-member entities and proposed allowing Utah County access to LocalGovU via UCIP in the form of a separate Interlocal Agreement for UCIP to provide surplus services to Utah County. Karla Johnson suggested a limited membership status, which would make the transition to full membership easier in the future. Miller suggested moving forward to allow for a partnership with Utah County. Mark Whitney made a motion to approve Miller moving forward to create an Interlocal Agreement or establish a limited membership with UCIP for Utah County access to LocalGovU. Deb Alexander seconded the motion, which passed with Scott Jenkins opposed and William Cox abstaining from the vote.

Set Date and Time for Closed Meeting

Deb Alexander made a motion to strike agenda item: Set Date and Time for a Closed Meeting to Discuss Character, Professional Competence, Physical/Mental Health of an Individual. Bob Stevenson seconded the motion, which passed unanimously.

Action on Personnel Matters

Deb Alexander reported on the Association of Governmental Risk Pools (AGRIP) survey for top executive compensation and benefits (see attachment number ten). Alexander requested that the Board consider whether Miller's salary has kept pace with the average of the region UCIP falls under of comparable Pools. Alexander explained that Miller's pay should fall within the 75th percentile due to his education and experience. Miller's compensation was adjusted in June, but further adjustment was put on hold pending the AGRIP survey. Alexander continued that, based on the survey, Miller's compensation should fall in a range of \$206,000 to \$212,000 annually. Alexander recommended that Miller's salary be increased to fall under the aforementioned range. Karla Johnson made a motion to increase Miller's salary to \$210,763. Deb Alexander seconded the motion. The Board discussed the need to compensate Miller fairly, while also considering their fiscal responsibility to manage UCIP's assets. Blaine Breshears, Deb Alexander, and Karla Johnson voted in favor of the motion. William Cox, Dean Cox, Scott Jenkins, and Bob Stevenson voted against the motion. Jim Kaiserman was no longer participating telephonically. The motion failed. Dean Cox made a motion to further discuss Miller's compensation at the April 18 Board meeting. Bob Stevenson seconded the motion, which passed unanimously.

Set Date and Time for Closed Meeting

Agenda item: Set Date and Time for Closed Meeting to Discuss Pending or Reasonably Imminent Litigation was not discussed due to lack of time.

Action on Litigation Matters

Agenda item: Action on Litigation Matters was not discussed due to lack of time.

Personnel Committee Report—PTO and Exempt Status

Agenda item: Personnel Committee Report—PTO and Exempt Status was not presented due to lack of time.

Chief Executive Officer's Report

Agenda item: Chief Executive Officer's Report was not presented due to lack of time.

Other Business

The next meeting of the Board of Directors will be held Thursday, April 18, 2019 at 12:30 p.m. at the UAC/UCIP Offices, 5397 S Vine, Murray, Utah.

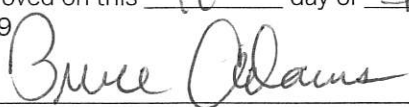
Blaine Breshears made a motion to adjourn the meeting of the Utah Counties Indemnity Pool Board of Directors at 2:25 p.m. on February 21, 2019, which passed unanimously.

Prepared by:


Sonya White, UCIP Chief Financial Officer

Submitted on this 18 day of April
2019


Mike Wilkins, Board Member

Approved on this 18 day of April
2019

Bruce Adams, President

DAVIS COUNTY RESOLUTION 2019- 038

**A RESOLUTION OF DAVIS COUNTY, UTAH
APPOINTING DAVIS COUNTY'S REPRESENTATIVE TO THE BOARD OF
TRUSTEES OF THE UTAH COUNTIES INDEMNITY POOL**

WHEREAS, Davis County is a member of the Utah Counties Indemnity Pool ("UCIP");
and

WHEREAS, UCIP's governing documents provide that Davis County may appoint a
County representative to serve as a member of the Board of Trustees of the UCIP; and

WHEREAS, the Board of County Commissioners of Davis County, Utah, desires to
appoint Bob J Stevenson to serve as Davis County's representative of the Board of Trustees of
the UCIP;

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of
Davis County as follows:

1. Bob J Stevenson, Commissioner, is hereby appointed and designated as the Davis
County representative to serve a four year term on the Board of Trustees of the UCIP.
2. This appointment shall become effective immediately and shall run through
December 31, 2022.
3. The Chair of the Board of County Commissioners of Davis County is hereby
authorized to inform UCIP of the appointment of Commissioner Stevenson to replace P. Bret
Millburn as the Davis County appointee.

This Resolution was duly PASSED, ADOPTED, and/or APPROVED THIS 15th day of
January, 2019, with Commissioners Randy B. Elliott Aye, Lorene Miner Kamalu Aye,
and Bob J Stevenson Aye, all voting as documented herein above.

DAVIS COUNTY

By Randy B. Elliott
Randy B. Elliott, Chair 1/15/19
Davis County Commissioner

ATTEST:

Curtis Koch
Curtis Koch
Davis County Clerk/Auditor
APPROVED AS TO FORM

APPROVED AS TO FORM

Neal C. Geddes
Neal C. Geddes
Chief Civil Davis County Deputy Attorney

UTAH COUNTIES INDEMNITY POOL
Payments and Credit Card Transactions
December 20, 2018 - February 21, 2019

Date	Transaction Type	Num	Name	Memo/Description	Amount
500-00000-10010100 ZionsMLC					
12/21/2018	Expense		Zions Bank	SERVICE AND TRANSACTION FEES	-6.00
12/26/2018	Check	ACH	Durham Jones & Pinegar	Invoice: 652209	-2,326.36
12/26/2018	Check	ACH	Durham Jones & Pinegar	Invoice: 650922	-27.00
12/26/2018	Check	ACH	Durham Jones & Pinegar	Invoice: 650919	-2,019.50
12/26/2018	Check	ACH	Durham Jones & Pinegar	Invoice: 650917	-255.00
12/26/2018	Check	ACH	Mylar Law, PC	Invoice: 00184	-3,873.49
12/26/2018	Check	ACH	Mylar Law, PC	Invoice: 00175	-4,149.40
12/26/2018	Check	ACH	Mylar Law, PC	Invoice: 00172	-12,488.65
12/26/2018	Check	ACH	Davis County	Claim: DAV0000542018	-212.54
12/26/2018	Check	ACH	Kane County	Claim: KAN0000202018	-1,020.00
12/27/2018	Check	BILLPAY	Uintah County	Claim: UIN0000222018	-754.95
12/27/2018	Check	BILLPAY	Casey Murray	Claim: WEB0000792018	-1,088.14
01/08/2019	Check	ACH	Hutton Law Associates, PC	Invoice: 00344	-11,640.00
01/08/2019	Check	ACH	Hutton Law Associates, PC	Invoice: 00343	-3,810.00
01/08/2019	Check	ACH	Mylar Law, PC	Invoice: 00187	-3,214.00
01/08/2019	Check	ACH	Mylar Law, PC	Invoice: 00188	-2,841.50
01/08/2019	Check	ACH	Mylar Law, PC	Invoice: 00192	-2,602.00
01/08/2019	Check	ACH	Mylar Law, PC	Invoice: 00189	-11,442.75
01/08/2019	Check	ACH	Davis County	Claim: DAV0000542018	-382.73
01/08/2019	Check	ACH	Davis County	Claim: DAV0000552018	-750.90
01/08/2019	Check	ACH	Sevier County	Claim: SEV0000192018	-10,291.05
01/09/2019	Check	BILLPAY	Sanpete County	Claim: SAN0000202018	-99.20
01/09/2019	Check	BILLPAY	Washington County	Claim: WAS0000282018	-2,110.80
01/09/2019	Check	BILLPAY	Washington County	Claim: WAS0000272018	-1,494.57
01/15/2019	Check	ACH	Dunn & Dunn, PC	Invoice: 37805	-8,272.00
01/15/2019	Check	ACH	Goebel Anderson PC	Invoice: 3179	-5,364.00
01/15/2019	Check	ACH	Goebel Anderson PC	Invoice: 3185	-3,533.50
01/15/2019	Check	ACH	Mylar Law, PC	Invoice: 00194	-3,167.00
01/15/2019	Check	ACH	Suitter Axland	Invoice: 1290575	-617.50
01/15/2019	Check	ACH	Suitter Axland	Invoice: 1290573	-3,192.50
01/15/2019	Check	ACH	Suitter Axland	Invoice: 1290484	-827.10
01/15/2019	Check	ACH	Suitter Axland	Invoice: 1290571	-2,582.10
01/15/2019	Check	ACH	Suitter Axland	Invoice: 1290569	-2,718.70
01/15/2019	Check	ACH	Suitter Axland	Invoice: 1290474	-125.00
01/17/2019	Check	BILLPAY	Sanpete County	Claim: SAN0000192018	-290.80
01/18/2019	Check	ACH	Mylar Law, PC	Invoice: 00196	-3,293.00
01/18/2019	Check	ACH	Mylar Law, PC	Invoice: 00197	-13,408.90
01/18/2019	Check	ACH	Duchesne County	Claim: DUC0000252019	-8,212.55
01/22/2019	Expense		Zions Bank	SERVICE AND TRANSACTION FEES	-12.00
01/23/2019	Check	BILLPAY	Washington County	Claim: WAS0000282018	-140.00
01/23/2019	Check	BILLPAY	Sanpete County	Claim: SAN0000182018	-557.00
01/23/2019	Check	BILLPAY	Raymond Makar	Claim: WEB00005542019	-300.00
01/24/2019	Expense			STOP PAYMENT FEE	-9.00
01/25/2019	Check	ACH	Durham Jones & Pinegar	Invoice: 654315	-1,143.57
01/25/2019	Check	ACH	Durham Jones & Pinegar	Invoice: 654314	-2,617.31
01/25/2019	Check	ACH	Durham Jones & Pinegar	Invoice: 654316	-2,169.50
01/25/2019	Check	ACH	Durham Jones & Pinegar	Invoice: 654307	-1,425.00
01/25/2019	Check	ACH	Durham Jones & Pinegar	Invoice: 654308	-4,104.94
01/25/2019	Check	ACH	Durham Jones & Pinegar	Invoice: 654309	-412.67
01/25/2019	Check	ACH	Durham Jones & Pinegar	Invoice: 654310	-849.74
01/25/2019	Check	ACH	Durham Jones & Pinegar	Invoice: 654311	-9,286.69
01/25/2019	Check	ACH	Durham Jones & Pinegar	Invoice: 654312	-2,565.00
01/25/2019	Check	ACH	Durham Jones & Pinegar	Invoice: 654313	-2,164.50
01/25/2019	Check	ACH	Mylar Law, PC	Invoice: 00195	-11,431.36
01/29/2019	Check	BILLPAY	Enterprise Rent-A-Car, Inc.	Invoice: IAG4709	-1,296.11
01/29/2019	Check	BILLPAY	JSSFD	Claim: JFD0000012018	-1,757.61
01/29/2019	Deposit			JFD0000012018 Stop Payment Ck 5547 11/15/2018	1,757.61
01/30/2019	Expense		Zions Bank	SERVICE AND TRANSACTION FEES	-20.00
01/31/2019	Check	ACH	Beaver County	Claim: BEA0000082019	-1,051.90
01/31/2019	Deposit	ADJ	Goebel Anderson PC	Reconcile Adjustment	0.50
02/04/2019	Check	ACH	Mylar Law, PC	Invoice: 00199	-2,412.00
02/04/2019	Check	ACH	Mylar Law, PC	Invoice: 00198	-10,323.00
02/04/2019	Check	ACH	Stirba, PC	Invoice: 0101424617	-2,112.50
02/04/2019	Check	ACH	Strong & Hanni	Invoice: 191924	-450.00
02/04/2019	Check	ACH	Strong & Hanni	Invoice: 191921	-5,459.50

02/04/2019	Check	ACH	Strong & Hanni	Invoice: 191920	-11,708.38
02/04/2019	Check	ACH	Strong & Hanni	Invoice: 191919	-271.13
02/04/2019	Check	ACH	Strong & Hanni	Invoice: 191918	-4,514.66
02/04/2019	Check	ACH	Strong & Hanni	Invoice: 191916	-705.00
02/04/2019	Check	ACH	Strong & Hanni	Invoice: 191915	-75.00
02/04/2019	Check	ACH	Strong & Hanni	Invoice: 191923	-35.00
02/04/2019	Check	ACH	Strong & Hanni	Invoice: 191922	-3,777.15
02/08/2019	Check	ACH	Hutton Law Associates, PC	Invoice: 00345	-19,753.00
02/08/2019	Check	ACH	Mylar Law, PC	Invoice: 00203	-6,002.95
02/08/2019	Check	ACH	Mylar Law, PC	Invoice: 00202	-4,287.00
02/08/2019	Check	ACH	Mylar Law, PC	Invoice: 00201	-4,555.00
02/08/2019	Check	ACH	Suitter Axland	Invoice: 1290650	-4,056.83
02/08/2019	Check	ACH	Suitter Axland	Invoice: 1290649	-2,452.87
02/08/2019	Check	ACH	Suitter Axland	Invoice: 1290646	-5,463.40
02/08/2019	Check	ACH	Suitter Axland	Invoice: 1290645	-3,296.00
02/08/2019	Check	ACH	Suitter Axland	Invoice: 1290644	-16,965.63
02/08/2019	Check	ACH	Suitter Axland	Invoice: 1290643	-1,065.00
02/08/2019	Check	ACH	Suitter Axland	Invoice: 1290640	-2,442.94
02/08/2019	Check	ACH	Suitter Axland	Invoice: 1290637	-14,752.25
02/08/2019	Check	ACH	Beaver County	Claim: BEA0000082019	-1,087.15
02/08/2019	Check	ACH	Davis County	Claim: DAV0003792019	-2,770.00
02/08/2019	Check	ACH	Duchesne County	Claim: DUC0000252019	-1,125.78
02/12/2019	Check	BILLPAY	Jorgensen Ford, Inc.	Invoice: 4018153	-7,339.90
02/19/2019	Check	ACH	Goebel Anderson PC	Invoice: 3409	-1,766.00
02/19/2019	Check	ACH	Goebel Anderson PC	Invoice: 3407	-7,128.00
02/19/2019	Check	ACH	Goebel Anderson PC	Invoice: 3406	-3,582.00
02/19/2019	Check	ACH	Goebel Anderson PC	Invoice: 3405	-2,161.00
02/19/2019	Check	ACH	Mylar Law, PC	Invoice: 00204	-8,895.52
02/19/2019	Check	ACH	Beaver County	Claim: BEA0000092019	-455.90
02/19/2019	Check	ACH	Davis County	Claim: DAV0000572019	-16,141.83
02/20/2019	Check	BILLPAY	Leopoldo Arevalo	WEB0005552019	-2,115.22
Total for 500-000000-10010100 ZionsMLC					-5 361,940.46
500-000000-10010100 ZionsMLE					
12/21/2018	Bill Payment (Check)	BILLPAY	Modern Display		-4,165.34
12/21/2018	Bill Payment (Check)	ONLINE	Bankcard Center		-196.98
12/21/2018	Bill Payment (Check)	ACH	Poll Sound		-3,487.06
12/21/2018	Expense		Zions Bank	SERVICE AND TRANSACTION FEES	-133.86
12/26/2018	Check	ACH	Alma Adams	Board Meeting Reimbursement	-244.08
12/26/2018	Check	ACH	Karla Johnson	Board Meeting Reimbursement	-324.00
12/26/2018	Check	ACH	James Kaiserman-	Board Meeting Reimbursement	-54.00
12/26/2018	Bill Payment (Check)	ACH	Les Olson Company		-388.58
12/26/2018	Bill Payment (Check)	ACH	Revco Leasing Company, LLC		-235.47
12/26/2018	Check	ACH	Public Employees Health Program	Invoice: 0122615232	-7,252.67
12/27/2018	Bill Payment (Check)	BILLPAY	Fully	Invoice: QTE15265	-3,595.00
12/27/2018	Check	BILLPAY	Bruce Adams	Board Meeting Reimbursement	-303.48
12/27/2018	Check	BILLPAY	Dean Cox	Board Meeting Reimbursement	-326.70
12/27/2018	Check	BILLPAY	Scott Jenkins	Board Meeting Reimbursement	-60.48
12/27/2018	Check	BILLPAY	Bret Millburn	Board Meeting Reimbursement	-28.08
12/27/2018	Check	BILLPAY	Mike Wilkins	Board Meeting Reimbursement	-187.92
12/28/2018	Payroll Check	DD	Korby M. Siggard	Pay Period: 12/16/2018-12/31/2018 12/16/2018 to 12/31/2018	-2,405.30
12/28/2018	Payroll Check	DD	Alexander F. Getts	Pay Period: 12/16/2018-12/31/2018 12/16/2018 to 12/31/2018	-1,451.56
12/28/2018	Payroll Check	DD	Sonya J. White	Pay Period: 12/16/2018-12/31/2018 12/16/2018 to 12/31/2018	-2,321.55
12/28/2018	Payroll Check	DD	Marty L. Stevens	Pay Period: 12/16/2018-12/31/2018 12/16/2018 to 12/31/2018	-1,762.87
12/28/2018	Payroll Check	DD	Johnnie R. Miller	Pay Period: 12/16/2018-12/31/2018 12/16/2018 to 12/31/2018	-5,430.34
12/28/2018	Payroll Check	DD	Johnnie R. Miller	Pay Period: 12/16/2018-12/31/2018 12/16/2018 to 12/31/2018	-570.00
12/28/2018	Check	ACH	PEHP-LTD	Agency: 1076	-205.07
12/28/2018	Payroll Check	DD	Sonya J. White	Pay Period: 12/16/2018-12/31/2018 Vacation Year-End Payout	-2,422.66
12/28/2018	Bill Payment (Check)	ACH	Arthur J. Gallagher & Co.	Invoice: 2846298	-1,987.00
12/28/2018	Tax Payment		IRS	Tax Payment	-4,667.33
12/28/2018	Tax Payment		UT State Tax Commission	Tax Payment	-1,956.38
12/28/2018	Check	ONLINE	Utah Retirement Systems	Confirmation: 12271895710	-9,015.17
12/28/2018	Check	ONLINE	Nationwide Retirement Solutions	Entity: 0036786001	-2,485.28
12/31/2018	Check	ONLINE	UT State Tax Commission	Confirmation Number: p42x92	-294.34
01/02/2019	Bill Payment (Check)	ACH	WCF Insurance	Invoice: X531361	-2,004,264.00
01/02/2019	Bill Payment (Check)	ACH	Praetorian Group	Invoice: 0101134-7719	-28,750.00
01/02/2019	Bill Payment (Check)	ACH	County Reinsurance, Limited	Liability Reinsurance Renewal	-1,086,873.00
01/02/2019	Bill Payment (Check)	ACH	Arthur J. Gallagher & Co.	Invoice: 2824591	-26,418.00
01/07/2019	Check	ACH	Johnnie R. Miller	Expense Reimbursement (Dec)	-213.78
01/07/2019	Bill Payment (Check)	ACH	Gallagher Bassett Services, Inc.	Invoice: 15334	-120.00
01/09/2019	Bill Payment (Check)	BILLPAY	TCNS, Inc.	Invoice: 7373	-267.50
01/09/2019	Bill Payment (Check)	ONLINE	American Express	3-41009	-2,149.80

01/14/2019	Bill Payment (Check)	ACH	County Reinsurance, Limited	General Liability GEMS	-2,218.00
01/14/2019	Bill Payment (Check)	ACH	Revco Leasing Company, LLC	Invoice: 518671	-235.47
01/14/2019	Payroll Check	DD	Sonya J. White	Pay Period: 01/01/2019-01/15/2019 01/01/2019 to 01/15/2019	-2,365.81
01/14/2019	Payroll Check	DD	Johnnie R. Miller	Pay Period: 01/01/2019-01/15/2019 01/01/2019 to 01/15/2019	-4,976.77
01/14/2019	Payroll Check	DD	Johnnie R. Miller	Pay Period: 01/01/2019-01/15/2019 01/01/2019 to 01/15/2019	-600.00
01/14/2019	Payroll Check	DD	Alexander F. Getts	Pay Period: 01/01/2019-01/15/2019 01/01/2019 to 01/15/2019	-1,400.42
01/14/2019	Payroll Check	DD	Korby M. Siggard	Pay Period: 01/01/2019-01/15/2019 01/01/2019 to 01/15/2019	-2,440.09
01/14/2019	Payroll Check	DD	Marty L. Stevens	Pay Period: 01/01/2019-01/15/2019 01/01/2019 to 01/15/2019	-1,695.81
01/15/2019	Tax Payment		IRS	Tax Payment	-4,999.84
01/16/2019	Bill Payment (Check)	BILLPAY	Utah Media Group	Invoice: 0001239775	-120.00
01/22/2019	Expense		Zions Bank	SERVICE AND TRANSACTION FEES	-236.28
01/25/2019	Bill Payment (Check)	ACH	Les Olson Company		-78.88
01/25/2019	Bill Payment (Check)	ACH	Object Systems International, LLC		-247.50
01/29/2019	Check	5297	Kenon Tubbs, MD	Invoice: 1663	-4,375.00
01/29/2019	Bill Payment (Check)	BILLPAY	WSSD3-	2019 WC Over-payment	-667.00
01/29/2019	Tax Payment		IRS	Tax Payment	-5,070.88
01/29/2019	Check	ONLINE	Utah Retirement Systems	Confirmation: 012834100897	-9,354.40
01/29/2019	Check	ONLINE	Nationwide Retirement Solutions	Entity: 0036786001	-2,532.98
01/29/2019	Tax Payment		UT State Tax Commission	Tax Payment	-1,857.84
01/30/2019	Payroll Check	DD	Sonya J. White	Pay Period: 01/16/2019-01/31/2019 01/16/2019 to 01/31/2019	-2,365.82
01/30/2019	Payroll Check	DD	Alexander F. Getts	Pay Period: 01/16/2019-01/31/2019 01/16/2019 to 01/31/2019	-1,525.84
01/30/2019	Payroll Check	DD	Johnnie R. Miller	Pay Period: 01/16/2019-01/31/2019 01/16/2019 to 01/31/2019	-4,975.71
01/30/2019	Payroll Check	DD	Johnnie R. Miller	Pay Period: 01/16/2019-01/31/2019 01/16/2019 to 01/31/2019	-600.00
01/30/2019	Payroll Check	DD	Korby M. Siggard	Pay Period: 01/16/2019-01/31/2019 01/16/2019 to 01/31/2019	-2,437.78
01/30/2019	Payroll Check	DD	Marty L. Stevens	Pay Period: 01/16/2019-01/31/2019 01/16/2019 to 01/31/2019	-1,862.56
01/30/2019	Check	ACH	Public Employees Health Program	Invoice: 0122842053	-7,815.17
01/30/2019	Check	ACH	PEHP-LTD	Agency: 1076	-197.25
02/01/2019	Check	BILLPAY	Mike Wilkins	United AGRIP Flight MO	-502.60
02/04/2019	Bill Payment (Check)	ONLINE	American Express	3-41009	-1,310.52
02/08/2019	Bill Payment (Check)	ACH	County Reinsurance, Limited	Box Elder SSD	-500.00
02/08/2019	Bill Payment (Check)	ACH	Gallagher Bassett Services, Inc.	Invoice: 15339	-228.00
02/08/2019	Bill Payment (Check)	ACH	Larson & Company	Invoice: 22421287	-72.65
02/08/2019	Bill Payment (Check)	ACH	Strong & Hanni	Invoice: 191917	-192.50
02/11/2019	Check	ACH	Johnnie R. Miller	Expense Reimbursement	-705.70
02/11/2019	Check	ACH	Alexander F. Getts	Expense Reimbursement	-13.07
02/11/2019	Bill Payment (Check)	ACH	Utah Safety Council	Invoice: 21076	-4,000.00
02/12/2019	Bill Payment (Check)	BILLPAY	Utah PRIMA	Annual Membership (5)	-195.00
02/14/2019	Payroll Check	DD	Korby M. Siggard	Pay Period: 02/01/2019-02/15/2019 02/01/2019 to 02/15/2019	-2,437.80
02/14/2019	Payroll Check	DD	Johnnie R. Miller	Pay Period: 02/01/2019-02/15/2019 02/01/2019 to 02/15/2019	-4,975.72
02/14/2019	Payroll Check	DD	Johnnie R. Miller	Pay Period: 02/01/2019-02/15/2019 02/01/2019 to 02/15/2019	-600.00
02/14/2019	Payroll Check	DD	Alexander F. Getts	Pay Period: 02/01/2019-02/15/2019 02/01/2019 to 02/15/2019	-1,400.41
02/14/2019	Payroll Check	DD	Marty L. Stevens	Pay Period: 02/01/2019-02/15/2019 02/01/2019 to 02/15/2019	-1,695.81
02/14/2019	Payroll Check	DD	Sonya J. White	Pay Period: 02/01/2019-02/15/2019 02/01/2019 to 02/15/2019	-2,365.81
02/14/2019	Tax Payment		IRS	Tax Payment	-4,999.54
02/14/2019	Bill Payment (Check)	ONLINE	Bankcard Center		-38.53
02/19/2019	Bill Payment (Check)	ACH	Arthur J. Gallagher & Co.	Invoice: 2869822	-2,887.00
02/19/2019	Bill Payment (Check)	ACH	Revco Leasing Company, LLC	Invoice: 521590	-235.47
02/19/2019	Bill Payment (Check)	ACH	Whitney Advertising & Design, Inc.	Invoice: 25607	-704.00
02/21/2019	Check	BILLPAY	Utah Retirement Systems	Year End Reconcile	-2,155.80
Total for 500-000000-10010100 ZionsMLE					-\$ 3,001,169.03

UTAH COUNTIES INDEMNITY POOL

Budget vs. Actuals

January - February 21, 2019

	Total	
	Actual	Budget
Income		
500-000000-3004000 Other Income	226	7,000
500-000000-30060100 Investments	31,484	200,000
500-000000-30060700 Contributions	0	6,761,783
Total Income	\$ 31,710	\$ 6,968,783
Gross Profit	\$ 31,710	\$ 6,968,783
Expenses		
500-100101-40020000 Directors	503	55,000
500-100102-4002000 Office	4,076	90,000
500-101000-40020000 Financial/Professional Services	73	100,000
500-101100-40010000 Personnel	82,282	765,000
500-101400-40120000 Depreciation	0	3,000
500-101600-40020000 Public Relations	1,114	22,000
500-101800-4002000 Risk Management	5,692	70,000
Total Expenses	\$ 93,739	\$ 1,105,000
Net Operating Income	-\$ 62,029	\$ 5,863,783
Other Income		
500-000000-30060100 Unrealized	3,123	0
Total Other Income	\$ 3,123	\$ 0
Other Expenses		
Losses and Adjustment Expense	331,178	3,500,000
Reinsurance Coverage	0	1,900,000
Total Other Expenses	\$ 331,178	\$ 5,400,000
Net Other Income	-\$ 328,055	-\$ 5,400,000
Net Income	-\$ 390,084	\$ 463,783

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UTAH COUNTIES INDEMNITY POOL
Transaction Report
January - February 21, 2019

Date	Transact ion Type	Num	Name	Memo/Description	Account	Split	Amount
02/01/2019	Bill	ACH	Arthur J. Gallagher & Co.	Davis Heliport Liability	500-000000-3004000 Other Income 30040800 Premiums Airport Liability	500-000000-20010401 Accounts Payable	-2,887
02/14/2019	Invoice	2433	DAV	Heliport Liability Insurance	500-000000-3004000 Other Income 30040800 Premiums Airport Liability	500-000000-10010401 Accounts Receivable	2,887
							\$0
01/01/2019	Invoice	2345	PIU	Workers Compensation Coverage	500-000000-3004000 Other Income 30040800 Premiums WC Joint Purchase	500-000000-10010401 Accounts Receivable	7,615
01/01/2019	Invoice	2337	DAG	Workers Compensation Coverage	500-000000-3004000 Other Income 30040800 Premiums WC Joint Purchase	500-000000-10010401 Accounts Receivable	8,588
01/01/2019	Invoice	2352	WAY	Workers Compensation Coverage	500-000000-3004000 Other Income 30040800 Premiums WC Joint Purchase	500-000000-10010401 Accounts Receivable	9,973
01/01/2019	Invoice	2346	RIC	Workers Compensation Coverage	500-000000-3004000 Other Income 30040800 Premiums WC Joint Purchase	500-000000-10010401 Accounts Receivable	11,739
01/01/2019	Invoice	2354	FCAOG	Workers Compensation Coverage	500-000000-3004000 Other Income 30040800 Premiums WC Joint Purchase	500-000000-10010401 Accounts Receivable	18,019
01/01/2019	Invoice	2344	MOR	Workers Compensation Coverage	500-000000-3004000 Other Income 30040800 Premiums WC Joint Purchase	500-000000-10010401 Accounts Receivable	20,244
01/01/2019	Invoice	2348	SAN	Workers Compensation Coverage	500-000000-3004000 Other Income 30040800 Premiums WC Joint Purchase	500-000000-10010401 Accounts Receivable	24,201
01/01/2019	Invoice	2335	BEA	Workers Compensation Coverage	500-000000-3004000 Other Income 30040800 Premiums WC Joint Purchase	500-000000-10010401 Accounts Receivable	35,342
01/01/2019	Invoice	2424	GEMS	Workers Compensation Coverage	500-000000-3004000 Other Income 30040800 Premiums WC Joint Purchase	500-000000-10010401 Accounts Receivable	36,647
01/01/2019	Invoice	2339	GAR	Workers Compensation Coverage	500-000000-3004000 Other Income 30040800 Premiums WC Joint Purchase	500-000000-10010401 Accounts Receivable	41,269
01/01/2019	Invoice	2349	SEV	Workers Compensation Coverage	500-000000-3004000 Other Income 30040800 Premiums WC Joint Purchase	500-000000-10010401 Accounts Receivable	48,057
01/01/2019	Invoice	2342	KAN	Workers Compensation Coverage	500-000000-3004000 Other Income 30040800 Premiums WC Joint Purchase	500-000000-10010401 Accounts Receivable	54,229
01/01/2019	Invoice	2347	SAJ	Workers Compensation Coverage	500-000000-3004000 Other Income 30040800 Premiums WC Joint Purchase	500-000000-10010401 Accounts Receivable	55,836
01/01/2019	Invoice	2338	DUC	Workers Compensation Coverage	500-000000-3004000 Other Income 30040800 Premiums WC Joint Purchase	500-000000-10010401 Accounts Receivable	88,153
01/01/2019	Invoice	2341	JUA	Workers Compensation Coverage	500-000000-3004000 Other Income 30040800 Premiums WC Joint Purchase	500-000000-10010401 Accounts Receivable	88,173
01/01/2019	Invoice	2343	MIL	Workers Compensation Coverage	500-000000-3004000 Other Income 30040800 Premiums WC Joint Purchase	500-000000-10010401 Accounts Receivable	86,357
01/01/2019	Invoice	2340	IRO	Workers Compensation Coverage	500-000000-3004000 Other Income 30040800 Premiums WC Joint Purchase	500-000000-10010401 Accounts Receivable	93,330
01/01/2019	Invoice	2357	WHS	Workers Compensation Coverage	500-000000-3004000 Other Income 30040800 Premiums WC Joint Purchase	500-000000-10010401 Accounts Receivable	111,695
01/01/2019	Invoice	2336	BOX	Workers Compensation Coverage	500-000000-3004000 Other Income 30040800 Premiums WC Joint Purchase	500-000000-10010401 Accounts Receivable	185,991
01/01/2019	Invoice	2350	UIN	Workers Compensation Coverage	500-000000-3004000 Other Income 30040800 Premiums WC Joint Purchase	500-000000-10010401 Accounts Receivable	190,789
01/01/2019	Invoice	2351	WAS	Workers Compensation Coverage	500-000000-3004000 Other Income 30040800 Premiums WC Joint Purchase	500-000000-10010401 Accounts Receivable	229,615
01/01/2019	Invoice	2353	WEB	Workers Compensation Coverage	500-000000-3004000 Other Income 30040800 Premiums WC Joint Purchase	500-000000-10010401 Accounts Receivable	591,840
01/01/2019	Bill	ACH	WCF Insurance	2019 WC	500-000000-3004000 Other Income 30040800 Premiums WC Joint Purchase	500-000000-20010100 Accounts Payable	-2,004,264
01/01/2019	Invoice	2355	JSSFD	Workers Compensation Coverage	500-000000-3004000 Other Income 30040800 Premiums WC Joint Purchase	500-000000-10010401 Accounts Receivable	5,728
01/01/2019	Invoice	2358	WSSD3	Workers Compensation Coverage	500-000000-3004000 Other Income 30040800 Premiums WC Joint Purchase	500-000000-10010401 Accounts Receivable	344
01/01/2019	Invoice	2356	UCIP	Workers Compensation Coverage	500-000000-3004000 Other Income 30040800 Premiums WC Joint Purchase	500-000000-10010401 Accounts Receivable	665
							\$226
							\$226
							\$226
							\$226
							\$226

Total for WC Joint Purchase
Total for 30040800 Premiums
Total for 500-000000-3004000 Other Income
TOTAL

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UTAH COUNTIES INDEMNITY POOL

Transaction Report

January - February 21, 2019

500-000000-30060100 Investments									
Transaction		Date	Type	Num	Name	Memo/Description	Account	Split	Amount
		01/31/2019	Deposit		INTEREST		500-000000-30060100 Investments	500-000000-10010100 PTIF 1395	27,194
		01/31/2019	Deposit		INTEREST		500-000000-30060100 Investments	500-000000-10010100 Zions Wealth Cash	4,213
		01/31/2019	Journal Entry		SON	Amortization	500-000000-30060100 Investments	-Split-	-237
		01/31/2019	Journal Entry		SON	Adjustment from Previous Month	500-000000-30060100 Investments	-Split-	5
		01/31/2019	Deposit		INTEREST		500-000000-30060100 Investments	500-000000-10010100 PTIF 8542	309
Total for 500-000000-30060100 Investments									\$31,484
TOTAL									\$31,484

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UTAH COUNTIES INDEMNITY POOL Transaction Report January - February 21, 2019

500-100101-40020000 Directors 40020900 Travel Training									
Date	Transaction Type	Num	Name	Memo/Description	Account	Split	Amount		
01/01/2019	Journal Entry	SONR	Twigs	Board Dinner/Meeting Dec	500-100101-40020000 Directors 40020900 Travel Training	-Split-	1,292		
01/01/2019	Journal Entry	SONR	Western Nut	Director/Employee Award Dec	500-100101-40020000 Directors 40020900 Travel Training	-Split-	316		
01/01/2019	Bill	ONLINE	American Express	Western Nut Director/Employee Award (DEC)	500-100101-40020000 Directors 40020900 Travel Training	500-000000-20010100 Accounts Payable	-316		
01/01/2019	Bill	ONLINE	American Express	Twigs Bistro Board Meeting and Dinner (DEC)	500-100101-40020000 Directors 40020900 Travel Training	500-000000-20010100 Accounts Payable	-1,292		
02/01/2019	Check	BILLPAY	Mike Wilkins	United AGRP Flight MO	500-100101-40020000 Directors 40020900 Travel Training	500-000000-10010100 ZionsMLE	-503		
Total for 40020900 Travel Training							\$ -503		
Total for 500-100101-40020000 Directors							\$ -503		
TOTAL							\$ -503		

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UTAH COUNTIES INDEMNITY POOL

Transaction Report

January - February 21, 2019

Date	Transaction Type	Nam	Memo/Description	Account	Split	Amount
500-100102-4002000 Office						
40020104 Information Technology						
01/01/2019	Bill	American Express	MetLife Monthly Subscription (DEC)	500-100102-4002000 Office 40020104 Information Technology	500-000000-20010100 Accounts Payable	-8
01/01/2019	Bill	American Express	Intuit Online Accounting Subscription (DEC)	500-100102-4002000 Office 40020104 Information Technology	500-000000-20010100 Accounts Payable	-119
01/01/2019	Journal Entry	SONR	Monthly FAX Subscription Dec	500-100102-4002000 Office 40020104 Information Technology	-Split-	8
01/01/2019	Journal Entry	SONR	CZR Claims System Nov	500-100102-4002000 Office 40020104 Information Technology	-Split-	120
01/01/2019	Bill	American Express	Adobe Monthly Subscription	500-100102-4002000 Office 40020104 Information Technology	500-000000-20010100 Accounts Payable	-11
01/01/2019	Journal Entry	SONR	CZR Claims System Dec	500-100102-4002000 Office 40020104 Information Technology	-Split-	228
01/01/2019	Journal Entry	SONR	Member Schedules Nov Dec	500-100102-4002000 Office 40020104 Information Technology	-Split-	248
01/01/2019	Journal Entry	SONR	Phone Support/Labor Oct Nov	500-100102-4002000 Office 40020104 Information Technology	-Split-	288
01/01/2019	Journal Entry	SONR	Monthly Accounting Subscription Nov Dec	500-100102-4002000 Office 40020104 Information Technology	-Split-	179
01/07/2019	Bill	Gallagher Bassett Services, Inc.	CZR User Claims (Nov)	500-100102-4002000 Office 40020104 Information Technology	500-000000-20010100 Accounts Payable	-120
01/07/2019	Bill	TCNS, Inc.	Phone Support, Labor (Oct-Nov)	500-100102-4002000 Office 40020104 Information Technology	500-000000-20010100 Accounts Payable	-288
01/19/2019	Bill	Object Systems International, LLC	Member Schedules (2/75) Nov, Dec	500-100102-4002000 Office 40020104 Information Technology	500-000000-20010100 Accounts Payable	-248
01/29/2019	Bill	American Express	MetLife Monthly Subscription	500-100102-4002000 Office 40020104 Information Technology	500-000000-20010100 Accounts Payable	-8
01/29/2019	Bill	American Express	Adobe Monthly Subscription	500-100102-4002000 Office 40020104 Information Technology	500-000000-20010100 Accounts Payable	-11
01/29/2019	Bill	American Express	Intuit Online Accounting Subscription (DEC)	500-100102-4002000 Office 40020104 Information Technology	500-000000-20010100 Accounts Payable	-60
01/29/2019	Bill	American Express	Intuit Online Accounting Subscription	500-100102-4002000 Office 40020104 Information Technology	500-000000-20010100 Accounts Payable	-119
02/01/2019	Bill	Gallagher Bassett Services, Inc.	CZR User Claims (DEC)	500-100102-4002000 Office 40020104 Information Technology	500-000000-20010100 Accounts Payable	-228
Total for 40020104 Information Technology						\$ -148
40023300 Coverage						
Property/Liability						
01/01/2019	Journal Entry	SON	2019 ML Contribution (UCIP)	500-100102-4002000 Office 40020300 Coverage Property/Liability	-Split-	-3,658
Total for Property/Liability						\$ -3,658
40020500 Printing						
01/10/2019	Bill	Utah Media Group	Public Notice Regular Schedule	500-100102-4002000 Office 40020500 Printing	500-000000-20010100 Accounts Payable	-120
01/10/2019	Bill	Revco Leasing Company, LLC	Lease Payment Jan	500-100102-4002000 Office 40020500 Printing	500-000000-20010100 Accounts Payable	-235
01/15/2019	Bill	Les Olson Company	BW (2/06)	500-100102-4002000 Office 40020500 Printing	500-000000-20010100 Accounts Payable	-79
02/05/2019	Bill	Revco Leasing Company, LLC	COLOR (1/193)	500-100102-4002000 Office 40020500 Printing	500-000000-20010100 Accounts Payable	-235
Total for 40020500 Printing						\$ -670
40020600 Postage						
01/29/2019	Bill	American Express	USPS WC Member Policies, GENs ARKs	500-100102-4002000 Office 40020600 Postage	500-000000-20010100 Accounts Payable	-51
Total for 40020600 Postage						\$ -51
40020900 Travel Education						
01/01/2019	Journal Entry	SONR	JM Training Registration Dec	500-100102-4002000 Office 40020900 Travel Education	-Split-	424
01/01/2019	Journal Entry	SONR	Expense Reimbursement Dec	500-100102-4002000 Office 40020900 Travel Education	-Split-	214
01/01/2019	Bill	American Express	The National Alliance Miller (DEC)	500-100102-4002000 Office 40020900 Travel Education	500-000000-20010100 Accounts Payable	-424
01/03/2019	Deposit		Reimbursement of Lodging Sales Tax (Feb)	500-100102-4002000 Office 40020900 Travel Education	500-000000-10010100 ZionsMILE	20
01/03/2019	Deposit		Reimbursement of Lodging Sales Tax (Aug)	500-100102-4002000 Office 40020900 Travel Education	500-000000-10010100 ZionsMILE	303
01/03/2019	Deposit		Reimbursement of Lodging Sales Tax (Apr)	500-100102-4002000 Office 40020900 Travel Education	500-000000-10010100 ZionsMILE	300
01/03/2019	Deposit		Reimbursement of Lodging Sales Tax (Jan)	500-100102-4002000 Office 40020900 Travel Education	500-000000-10010100 ZionsMILE	20
01/03/2019	Deposit		Reimbursement of Lodging Sales Tax (Jul)	500-100102-4002000 Office 40020900 Travel Education	500-000000-10010100 ZionsMILE	121
01/03/2019	Deposit		Reimbursement of Lodging Sales Tax (Sep)	500-100102-4002000 Office 40020900 Travel Education	500-000000-10010100 ZionsMILE	75
01/03/2019	Deposit		Reimbursement of Lodging Sales Tax (Oct)	500-100102-4002000 Office 40020900 Travel Education	500-000000-10010100 ZionsMILE	54
01/09/2019	Deposit		Sales Tax Lodging Reimbursement (Nov)	500-100102-4002000 Office 40020900 Travel Education	500-000000-10010100 ZionsMILE	202
01/29/2019	Bill	American Express	Utah Safety Council Stevens Conference Registration	500-100102-4002000 Office 40020900 Travel Education	500-000000-20010100 Accounts Payable	-200
02/11/2019	Check	Alexander F. Getts	Mileage Reimbursement	500-100102-4002000 Office 40020900 Travel Education	500-000000-10010100 ZionsMILE	-13
Total for 40020900 Travel Education						\$1,095
40021000 Bank Charges						
01/22/2019	Expense	Zions Bank	SERVICE AND TRANSACTION FEES	500-100102-4002000 Office 40021000 Bank Charges	500-000000-10010100 ZionsMILE	-236
01/22/2019	Expense	Zions Bank	SERVICE AND TRANSACTION FEES	500-100102-4002000 Office 40021000 Bank Charges	500-000000-10010100 ZionsMILE	-12
01/24/2019	Expense		STOP PAYMENT FEE	500-100102-4002000 Office 40021000 Bank Charges	500-000000-10010100 ZionsMILE	-9
01/30/2019	Expense	Zions Bank	SERVICE AND TRANSACTION FEES	500-100102-4002000 Office 40021000 Bank Charges	500-000000-10010100 ZionsMILE	-20
01/30/2019	Expense	Zions Bank	SERVICE AND TRANSACTION FEES	500-100102-4002000 Office 40021000 Bank Charges	500-000000-10010100 ZionsMILE	-20
01/31/2019	Expense			500-100102-4002000 Office 40021000 Bank Charges	500-000000-10010100 ZionsMILE	-261
Total for 40021000 Bank Charges						\$ -558
40050100 Office Supplies						
01/01/2019	Bill	American Express	Office Depot	500-100102-4002000 Office 40050100 Office Supplies	500-000000-20010100 Accounts Payable	20
01/29/2019	Bill	American Express	Office Depot	500-100102-4002000 Office 40050100 Office Supplies	500-000000-20010100 Accounts Payable	-67
02/06/2019	Bill	Bankcard Center	Office Depot 1059s	500-100102-4002000 Office 40050100 Office Supplies	500-000000-20010100 Accounts Payable	-39
Total for 40050100 Office Supplies						\$ -85
Total for 500-100102-4002000 Office						\$ -4,076
TOTAL						\$ -4,076

UTAH COUNTIES INDEMNITY POOL
Transaction Report
January - February 21, 2019

Transaction		Date	Type	Num	Name	Memo/Description	Account	Split	Amount
500-101000-40020000 Financial/Professional Services									
40020102 Audit									
Total for 40020102 Audit									
Total for 500-101000-40020000 Financial/Professional Services									
TOTAL									
		02/01/2019	Bill	ACH	Larson & Company	Preparation of W2s	500-101000-40020000 Financial/Professional Services 40020102 Audit	500-000000-20010100 Accounts Payable	-73
									\$ -73
									\$ -73
									\$ -73

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UTAH COUNTIES INDEMNITY POOL

Transaction Report

January - December 2019

Date	Transaction Type	Num	Name	Memo/Description	Account	Split	Amount
500-101100-40010000 Personnel							
40010101 Salaries							
01/15/2019	Payroll Check	DD	Korby M. Siggard	Gross Pay - This is not a legal pay stub	500-101100-40010000 Personnel-40010101 Salaries	Direct Deposit Payable	-3,690
01/15/2019	Payroll Check	DD	Sonya J. White	Gross Pay - This is not a legal pay stub	500-101100-40010000 Personnel-40010101 Salaries	Direct Deposit Payable	-3,850
01/15/2019	Payroll Check	DD	Alexander F. Getts	Gross Pay - This is not a legal pay stub	500-101100-40010000 Personnel-40010101 Salaries	Direct Deposit Payable	-1,813
01/15/2019	Payroll Check	DD	Johnnie R. Miller	Gross Pay - This is not a legal pay stub	500-101100-40010000 Personnel-40010101 Salaries	Direct Deposit Payable	-8,475
01/15/2019	Payroll Check	DD	Mary L. Stevens	Gross Pay - This is not a legal pay stub	500-101100-40010000 Personnel-40010101 Salaries	Direct Deposit Payable	-2,130
01/15/2019	Payroll Check	DD	Johnnie R. Miller	Gross Pay - This is not a legal pay stub	500-101100-40010000 Personnel-40010101 Salaries	Direct Deposit Payable	-8,475
01/31/2019	Payroll Check	DD	Sonya J. White	Gross Pay - This is not a legal pay stub	500-101100-40010000 Personnel-40010101 Salaries	Direct Deposit Payable	-3,850
01/31/2019	Payroll Check	DD	Korby M. Siggard	Gross Pay - This is not a legal pay stub	500-101100-40010000 Personnel-40010101 Salaries	Direct Deposit Payable	-3,690
01/31/2019	Payroll Check	DD	Mary L. Stevens	Gross Pay - This is not a legal pay stub	500-101100-40010000 Personnel-40010101 Salaries	Direct Deposit Payable	-2,324
01/31/2019	Payroll Check	DD	Alexander F. Getts	Gross Pay - This is not a legal pay stub	500-101100-40010000 Personnel-40010101 Salaries	Direct Deposit Payable	-1,978
02/15/2019	Payroll Check	DD	Johnnie R. Miller	Gross Pay - This is not a legal pay stub	500-101100-40010000 Personnel-40010101 Salaries	Direct Deposit Payable	-8,475
02/15/2019	Payroll Check	DD	Korby M. Siggard	Gross Pay - This is not a legal pay stub	500-101100-40010000 Personnel-40010101 Salaries	Direct Deposit Payable	-3,690
02/15/2019	Payroll Check	DD	Mary L. Stevens	Gross Pay - This is not a legal pay stub	500-101100-40010000 Personnel-40010101 Salaries	Direct Deposit Payable	-2,130
02/15/2019	Payroll Check	DD	Alexander F. Getts	Gross Pay - This is not a legal pay stub	500-101100-40010000 Personnel-40010101 Salaries	Direct Deposit Payable	-1,813
02/15/2019	Payroll Check	DD	Sonya J. White	Gross Pay - This is not a legal pay stub	500-101100-40010000 Personnel-40010101 Salaries	Direct Deposit Payable	-3,850
Total for 40010101 Salaries							\$ -40,233
40010203 Payroll Liabilities							
Employer Taxes							
01/15/2019	Payroll Check	DD	Johnnie R. Miller	Employer Taxes	500-101100-40010000 Personnel-40010101 Salaries-40010203 Payroll Liabilities	Direct Deposit Payable	-648
01/15/2019	Payroll Check	DD	Sonya J. White	Employer Taxes	500-101100-40010000 Personnel-40010101 Salaries-40010203 Payroll Liabilities	Direct Deposit Payable	-295
01/15/2019	Payroll Check	DD	Korby M. Siggard	Employer Taxes	500-101100-40010000 Personnel-40010101 Salaries-40010203 Payroll Liabilities	Direct Deposit Payable	-282
01/15/2019	Payroll Check	DD	Mary L. Stevens	Employer Taxes	500-101100-40010000 Personnel-40010101 Salaries-40010203 Payroll Liabilities	Direct Deposit Payable	-163
01/15/2019	Payroll Check	DD	Alexander F. Getts	Employer Taxes	500-101100-40010000 Personnel-40010101 Salaries-40010203 Payroll Liabilities	Direct Deposit Payable	-139
01/31/2019	Payroll Check	DD	Johnnie R. Miller	Employer Taxes	500-101100-40010000 Personnel-40010101 Salaries-40010203 Payroll Liabilities	Direct Deposit Payable	-648
01/31/2019	Payroll Check	DD	Sonya J. White	Employer Taxes	500-101100-40010000 Personnel-40010101 Salaries-40010203 Payroll Liabilities	Direct Deposit Payable	-295
01/31/2019	Payroll Check	DD	Korby M. Siggard	Employer Taxes	500-101100-40010000 Personnel-40010101 Salaries-40010203 Payroll Liabilities	Direct Deposit Payable	-282
01/31/2019	Payroll Check	DD	Mary L. Stevens	Employer Taxes	500-101100-40010000 Personnel-40010101 Salaries-40010203 Payroll Liabilities	Direct Deposit Payable	-178
01/31/2019	Payroll Check	DD	Alexander F. Getts	Employer Taxes	500-101100-40010000 Personnel-40010101 Salaries-40010203 Payroll Liabilities	Direct Deposit Payable	-151
02/15/2019	Payroll Check	DD	Sonya J. White	Employer Taxes	500-101100-40010000 Personnel-40010101 Salaries-40010203 Payroll Liabilities	Direct Deposit Payable	-295
02/15/2019	Payroll Check	DD	Alexander F. Getts	Employer Taxes	500-101100-40010000 Personnel-40010101 Salaries-40010203 Payroll Liabilities	Direct Deposit Payable	-139
02/15/2019	Payroll Check	DD	Mary L. Stevens	Employer Taxes	500-101100-40010000 Personnel-40010101 Salaries-40010203 Payroll Liabilities	Direct Deposit Payable	-163
02/15/2019	Payroll Check	DD	Korby M. Siggard	Employer Taxes	500-101100-40010000 Personnel-40010101 Salaries-40010203 Payroll Liabilities	Direct Deposit Payable	-282
02/15/2019	Payroll Check	DD	Johnnie R. Miller	Employer Taxes	500-101100-40010000 Personnel-40010101 Salaries-40010203 Payroll Liabilities	Direct Deposit Payable	-648
Total for 40010203 Payroll Liabilities							\$ -4,608
40010202 Group Insurance							
Dental							
01/30/2019	Check	ACH	Sonya White	Sonya White	500-101100-40010000 Personnel-40010202 Group Insurance Dental	500-000000-10010100 ZionsM&L	-58
01/30/2019	Check	ACH	Alex Getts	Alex Getts	500-101100-40010000 Personnel-40010202 Group Insurance Dental	500-000000-10010100 ZionsM&L	-88
01/30/2019	Check	ACH	Mary Stevens	Mary Stevens	500-101100-40010000 Personnel-40010202 Group Insurance Dental	500-000000-10010100 ZionsM&L	-88
01/30/2019	Check	ACH	Korby Siggard	Korby Siggard	500-101100-40010000 Personnel-40010202 Group Insurance Dental	500-000000-10010100 ZionsM&L	-88
01/30/2019	Check	ACH	Johnnie Miller	Johnnie Miller	500-101100-40010000 Personnel-40010202 Group Insurance Dental	500-000000-10010100 ZionsM&L	-88
Total for Dental							\$ -409
HRA							
02/13/2019	Check	BILLPAY	Alexander F. Getts	Alexander F. Getts	500-101100-40010000 Personnel-40010202 Group Insurance HRA	500-000000-10010100 ZionsM&L	-166
02/13/2019	Check	BILLPAY	Johnnie Miller	Johnnie Miller	500-101100-40010000 Personnel-40010202 Group Insurance HRA	500-000000-10010100 ZionsM&L	-704
Total for HRA							\$ -870
Life							
01/30/2019	Check	ACH	Johnnie Miller	Johnnie Miller	500-101100-40010000 Personnel-40010202 Group Insurance Life	500-000000-10010100 ZionsM&L	-11
01/30/2019	Check	ACH	Alex Getts	Alex Getts	500-101100-40010000 Personnel-40010202 Group Insurance Life	500-000000-10010100 ZionsM&L	-11
01/30/2019	Check	ACH	Korby Siggard	Korby Siggard	500-101100-40010000 Personnel-40010202 Group Insurance Life	500-000000-10010100 ZionsM&L	-11
01/30/2019	Check	ACH	Sonya White	Sonya White	500-101100-40010000 Personnel-40010202 Group Insurance Life	500-000000-10010100 ZionsM&L	-11
01/30/2019	Check	ACH	Mary Stevens	Mary Stevens	500-101100-40010000 Personnel-40010202 Group Insurance Life	500-000000-10010100 ZionsM&L	-11
Total for Life							\$ -53
LTD							
01/30/2019	Check	ACH	PEHP-LTD	PEHP-LTD	500-101100-40010000 Personnel-40010202 Group Insurance LTD	500-000000-10010100 ZionsM&L	-81
01/30/2019	Check	ACH	PEHP-LTD	PEHP-LTD	500-101100-40010000 Personnel-40010202 Group Insurance LTD	500-000000-10010100 ZionsM&L	-38
01/30/2019	Check	ACH	PEHP-LTD	PEHP-LTD	500-101100-40010000 Personnel-40010202 Group Insurance LTD	500-000000-10010100 ZionsM&L	-19
01/30/2019	Check	ACH	PEHP-LTD	PEHP-LTD	500-101100-40010000 Personnel-40010202 Group Insurance LTD	500-000000-10010100 ZionsM&L	-22
01/30/2019	Check	ACH	PEHP-LTD	PEHP-LTD	500-101100-40010000 Personnel-40010202 Group Insurance LTD	500-000000-10010100 ZionsM&L	-37
Total for LTD							\$ -187
Medical							
01/30/2019	Check	ACH	Public Employees Health Program	Public Employees Health Program	500-101100-40010000 Personnel-40010202 Group Insurance Medical	500-000000-10010100 ZionsM&L	-1,315
01/30/2019	Check	ACH	Public Employees Health Program	Public Employees Health Program	500-101100-40010000 Personnel-40010202 Group Insurance Medical	500-000000-10010100 ZionsM&L	-1,315

Total for Medical Vision	01/30/2019	Check	ACH	Public Employees Health Program	Sonya White	500-101100-40010000 Personnel-40010202 Group Insurance Medical	500-000000-10010100 ZionsMLE	-972
	01/30/2019	Check	ACH	Public Employees Health Program	Alex Getts	500-101100-40010000 Personnel-40010202 Group Insurance Medical	500-000000-10010100 ZionsMLE	-1,315
	01/30/2019	Check	ACH	Public Employees Health Program	Korby Sigard	500-101100-40010000 Personnel-40010202 Group Insurance Medical	500-000000-10010100 ZionsMLE	-1,315
								\$ -6,232
Total for Vision	01/30/2019	Check	ACH	Public Employees Health Program	Alex Getts	500-101100-40010000 Personnel-40010202 Group Insurance Vision	500-000000-10010100 ZionsMLE	-15
	01/30/2019	Check	ACH	Public Employees Health Program	Johnnie Miller	500-101100-40010000 Personnel-40010202 Group Insurance Vision	500-000000-10010100 ZionsMLE	-15
	01/30/2019	Check	ACH	Public Employees Health Program	Marty Stevens	500-101100-40010000 Personnel-40010202 Group Insurance Vision	500-000000-10010100 ZionsMLE	-15
	01/30/2019	Check	ACH	Public Employees Health Program	Korby Sigard	500-101100-40010000 Personnel-40010202 Group Insurance Vision	500-000000-10010100 ZionsMLE	-15
Total for Vision Total for 40010202 Group Insurance 40010204 Retirement	01/30/2019	Check	ACH	Public Employees Health Program	Sonya White	500-101100-40010000 Personnel-40010202 Group Insurance Vision	500-000000-10010100 ZionsMLE	-11
								\$ -71
								\$ -7,832
Total for 40010204 Retirement 40010207 Workers' Compensation	01/29/2019	Check	ONLINE	Utah Retirement Systems	Johnnie Miller Pension	500-101100-40010000 Personnel-40010204 Retirement	500-000000-10010100 ZionsMLE	-2,989
	01/29/2019	Check	ONLINE	Utah Retirement Systems	Sonya White Pension	500-101100-40010000 Personnel-40010204 Retirement	500-000000-10010100 ZionsMLE	-1,418
	01/29/2019	Check	ONLINE	Utah Retirement Systems	Alex Getts 401k Match	500-101100-40010000 Personnel-40010204 Retirement	500-000000-10010100 ZionsMLE	-80
	01/29/2019	Check	ONLINE	Utah Retirement Systems	Marty Stevens Pension	500-101100-40010000 Personnel-40010204 Retirement	500-000000-10010100 ZionsMLE	-298
	01/29/2019	Check	ONLINE	Nationwide Retirement Solutions	Korby Sigard 457	500-101100-40010000 Personnel-40010204 Retirement	500-000000-10010100 ZionsMLE	-369
	01/29/2019	Check	ONLINE	Nationwide Retirement Solutions	Sonya White 457	500-101100-40010000 Personnel-40010204 Retirement	500-000000-10010100 ZionsMLE	-385
	01/29/2019	Check	ONLINE	Utah Retirement Systems	Johnnie Miller 401k Match	500-101100-40010000 Personnel-40010204 Retirement	500-000000-10010100 ZionsMLE	-405
	01/29/2019	Check	ONLINE	Utah Retirement Systems	Johnnie Miller 457	500-101100-40010000 Personnel-40010204 Retirement	500-000000-10010100 ZionsMLE	-405
	01/29/2019	Check	ONLINE	Utah Retirement Systems	Korby Sigard Pension	500-101100-40010000 Personnel-40010204 Retirement	500-000000-10010100 ZionsMLE	-1,358
	01/29/2019	Check	ONLINE	Utah Retirement Systems	Marty Stevens Tier 2 401k	500-101100-40010000 Personnel-40010204 Retirement	500-000000-10010100 ZionsMLE	-848
	01/29/2019	Check	ONLINE	Utah Retirement Systems	Alex Getts Pension	500-101100-40010000 Personnel-40010204 Retirement	500-000000-10010100 ZionsMLE	-589
								\$ -8,943
Total for 40010207 Workers' Compensation	01/01/2019	Journal Entry	SON	2019 WC Contribution (UCIP)	-	500-101100-40010000 Personnel-40010207 Workers' Compensation	-Split-	-666
								\$ 666
								\$ -82,282
								\$ -82,282

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UTAH COUNTIES INDEMNITY POOL

Transaction Report

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Date	Transact ion Type	Num	Name	Memo/Description	Account	Split	Amount
02/14/2019	Bill	ACH	Whitney Advertising & Design, Inc.	File Lights (250)	500-101600-40020000 Public Relations	500-000000-20010100 Accounts Payable	-704
							\$ -704
01/29/2019	Bill	ONLINE	American Express	Davis County Commissioners Cup	500-101600-40020000 Public Relations-40020400 Advertising	500-000000-20010100 Accounts Payable	-410
							\$ -410
							\$ -1,114
							\$ -1,114

500-101600-40020000 Public Relations

Total for 500-101600-40020000 Public Relations

40020400 Advertising

Total for 40020400 Advertising

Total for 500-101600-40020000 Public Relations with sub-accounts

TOTAL

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	Date	Transact ion Type	Num	Name	Memo/Description	Account	Split	Amount
500-101800-4002000 Risk Management 40020103 Personnel Hotline	02/01/2019	Bill	ACH	Strong & Hanni	BOX (.40), UIN (.70)	500-101800-4002000 Risk Management-40020103 Personnel Hotline	500-000000-30010100 Accounts Payable	-193 \$ -193
Total for 40020103 Personnel Hotline 40020800 Dues Memberships	01/29/2019 02/01/2019	Bill Bill	ONLINE BILLPAY	American Express Utah PRIMA	Public Risk Management Association 2019 Membership (Gotts, Miller, Siggard, Stevens, White)	500-101800-4002000 Risk Management-40020800 Dues Memberships 500-101800-4002000 Risk Management-40020800 Dues Memberships	500-000000-30010100 Accounts Payable 500-000000-30010100 Accounts Payable	-385 -195 \$ -580
Total for 40020800 Dues Memberships 40020900 Education	02/01/2019	Bill	BILLPAY	Utah Safety Council	Annual Membership Renewal	500-101800-4002000 Risk Management-40020900 Education	500-000000-30010100 Accounts Payable	-4,000 \$ -4,000
Total for 40020900 Education 40020900 Travel	01/07/2019 02/11/2019	Check Check	ACH ACH	Johnnie R. Miller Johnnie R. Miller	CUPPHD, DAV, WEB, PRIMA, C&JAC EME SAJ WAS GIA SLCo UCLT UFAE	500-101800-4002000 Risk Management-40020900 Travel 500-101800-4002000 Risk Management-40020900 Travel	500-000000-10010100 ZionsM&LE 500-000000-10010100 ZionsM&LE	-214 -706 \$ -919 \$ -5,692 \$ -5,692
Total for 40020900 Travel Total for 500-101800-4002000 Risk Management TOTAL								

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UTAH COUNTIES INDEMNITY POOL

Transaction Report

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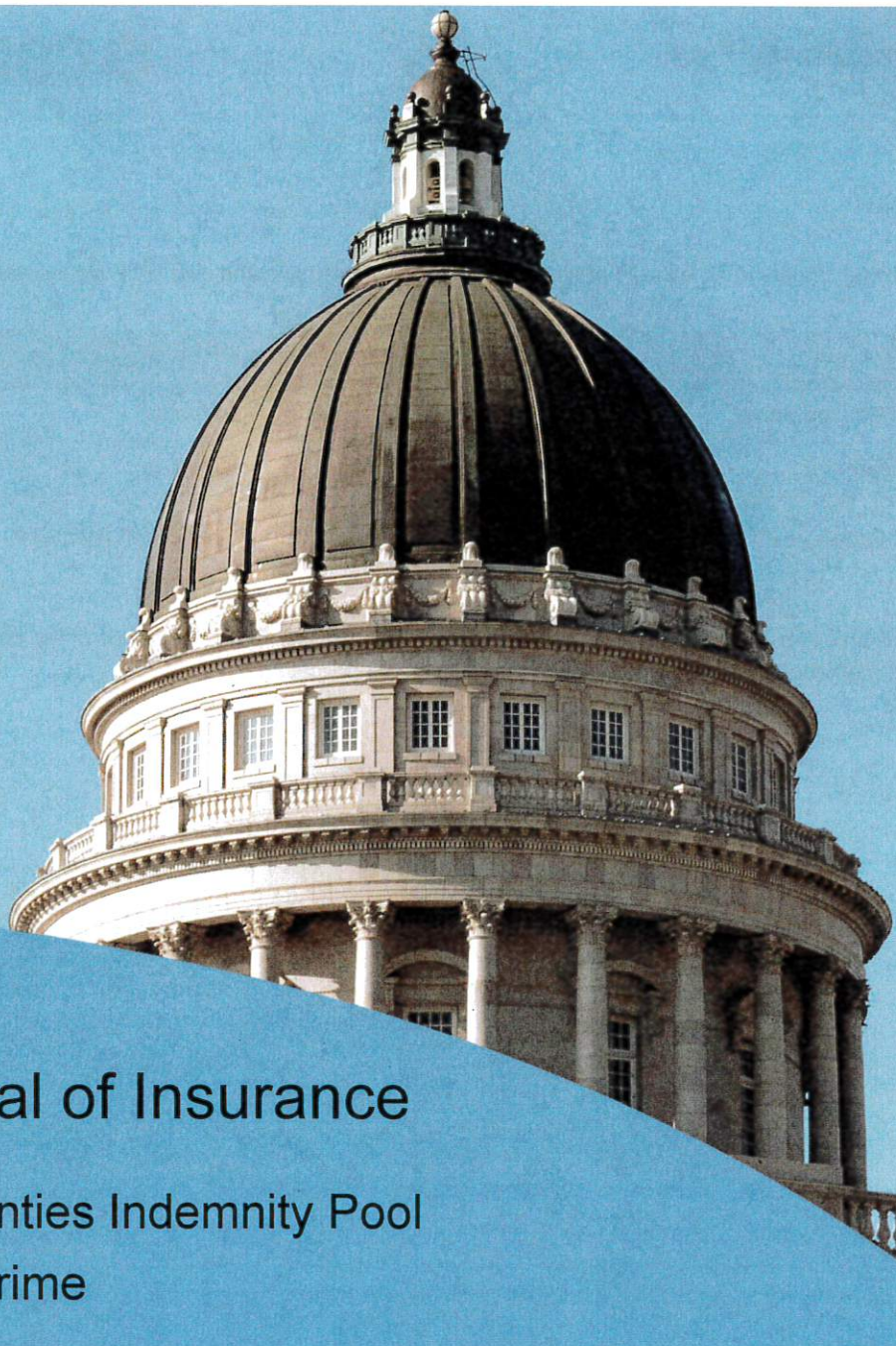
Date	Transaction Type	Num	Name	Memo/Description	Account	Split	Amount
01/31/2019	Journal Entry	SON		Change Unrealized Gain/Loss	500-000000-30060100 Unrealized	-Split-	3,123
Total for 500-000000-30060100 Unrealized							\$3,123
TOTAL							\$3,123

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UTAH COUNTIES INDEMNITY POOL
Transaction Report
January - February 21, 2019

	Date	Transaction Type	Num	Name	Memo/Description	Account	Split	Amount
Losses and Adjustment Expense								
500- Losses paid								
101800-40070000 Losses (2009)								
40020103 Nonemployee (7)								
	02/06/2019	Check	ACH	Sutter Aaland	DUC0000912009	Losses and Adjustment Expense 500- Losses paid:101800-40070000 Losses (2009)-40020103 Nonemployee (7)	500-000000-10010100 ZonalM/C	-2,443
								\$ -2,443
Total for 40020103 Nonemployee (7)								
Total for 101800-40070000 Losses (2009)								
101800-40070000 Losses (2010)								
40020103 Nonemployee (7)								
	01/15/2019	Check	ACH	Sutter Aaland	ROC0001002010	Losses and Adjustment Expense 500- Losses paid:101800-40070000 Losses (2010)-40020103 Nonemployee (7)	500-000000-10010100 ZonalM/C	-125
	02/06/2019	Check	ACH	Sutter Aaland	UN00010302010	Losses and Adjustment Expense 500- Losses paid:101800-40070000 Losses (2010)-40020103 Nonemployee (7)	500-000000-10010100 ZonalM/C	-1,065
	02/06/2019	Check	ACH	Sutter Aaland	ROC00010302010	Losses and Adjustment Expense 500- Losses paid:101800-40070000 Losses (2010)-40020103 Nonemployee (7)	500-000000-10010100 ZonalM/C	-14,752
								\$ -15,942
Total for 40020103 Nonemployee (7)								
Total for 101800-40070000 Losses (2010)								
101800-40070000 Losses (2012)								
40020103 Nonemployee (7)								
	01/15/2019	Check	ACH	Dunn & Dunn, PC	DAV0002942012	Losses and Adjustment Expense 500- Losses paid:101800-40070000 Losses (2012)-40020103 Nonemployee (7)	500-000000-10010100 ZonalM/C	-8,272
								\$ -8,272
Total for 40020103 Nonemployee (7)								
Total for 101800-40070000 Losses (2012)								
101800-40070000 Losses (2013)								
40020103 Nonemployee (7)								
	01/25/2019	Check	ACH	Durham Jones & Pingar	DAV0003112013	Losses and Adjustment Expense 500- Losses paid:101800-40070000 Losses (2013)-40020103 Nonemployee (7)	500-000000-10010100 ZonalM/C	-413
	02/04/2019	Check	ACH	Strong & Hami	UN0001302013	Losses and Adjustment Expense 500- Losses paid:101800-40070000 Losses (2013)-40020103 Nonemployee (7)	500-000000-10010100 ZonalM/C	-75
	02/04/2019	Check	ACH	Sirita, PC	ROC0001372013	Losses and Adjustment Expense 500- Losses paid:101800-40070000 Losses (2013)-40020103 Nonemployee (7)	500-000000-10010100 ZonalM/C	-2,113
	02/06/2019	Check	ACH	Mylar Law, PC	GAR0000362013	Losses and Adjustment Expense 500- Losses paid:101800-40070000 Losses (2013)-40020103 Nonemployee (7)	500-000000-10010100 ZonalM/C	-4,555
								\$ -7,156
Total for 40020103 Nonemployee (7)								
Total for 101800-40070000 Losses (2013)								
101800-40070000 Losses (2014)								
40020103 Nonemployee (7)								
	01/06/2019	Check	ACH	Hutton Law Associates, PC	MOR0000462014	Losses and Adjustment Expense 500- Losses paid:101800-40070000 Losses (2014)-40020103 Nonemployee (7)	500-000000-10010100 ZonalM/C	-11,540
	02/06/2019	Check	ACH	Hutton Law Associates, PC	MOR0000462014	Losses and Adjustment Expense 500- Losses paid:101800-40070000 Losses (2014)-40020103 Nonemployee (7)	500-000000-10010100 ZonalM/C	-19,753
								\$ -31,383
Total for 40020103 Nonemployee (7)								
Total for 101800-40070000 Losses (2014)								
101800-40070000 Losses (2015)								
40020103 Nonemployee (7)								
	01/06/2019	Check	ACH	Mylar Law, PC	BEA000062015	Losses and Adjustment Expense 500- Losses paid:101800-40070000 Losses (2015)-40020103 Nonemployee (7)	500-000000-10010100 ZonalM/C	-11,443
	01/06/2019	Check	ACH	Mylar Law, PC	WAS0002482015	Losses and Adjustment Expense 500- Losses paid:101800-40070000 Losses (2015)-40020103 Nonemployee (7)	500-000000-10010100 ZonalM/C	-3,214
	01/15/2019	Check	ACH	Mylar Law, PC	UN0001462015	Losses and Adjustment Expense 500- Losses paid:101800-40070000 Losses (2015)-40020103 Nonemployee (7)	500-000000-10010100 ZonalM/C	-3,167
	01/16/2019	Check	ACH	Mylar Law, PC	WEB0009122015	Losses and Adjustment Expense 500- Losses paid:101800-40070000 Losses (2015)-40020103 Nonemployee (7)	500-000000-10010100 ZonalM/C	-13,409
	01/25/2019	Check	ACH	Durham Jones & Pingar	MOR0000602015	Losses and Adjustment Expense 500- Losses paid:101800-40070000 Losses (2015)-40020103 Nonemployee (7)	500-000000-10010100 ZonalM/C	-1,425
	02/04/2019	Check	ACH	Mylar Law, PC	WAS0002482015	Losses and Adjustment Expense 500- Losses paid:101800-40070000 Losses (2015)-40020103 Nonemployee (7)	500-000000-10010100 ZonalM/C	-10,323
	02/06/2019	Check	ACH	Mylar Law, PC	BEA000062015	Losses and Adjustment Expense 500- Losses paid:101800-40070000 Losses (2015)-40020103 Nonemployee (7)	500-000000-10010100 ZonalM/C	-6,003
	02/15/2019	Check	ACH	Mylar Law, PC	UN0001462015	Losses and Adjustment Expense 500- Losses paid:101800-40070000 Losses (2015)-40020103 Nonemployee (7)	500-000000-10010100 ZonalM/C	-8,896
								\$ -37,379
Total for 40020103 Nonemployee (7)								
Total for 101800-40070000 Losses (2015)								
101800-40070000 Losses (2016)								
40020103 Nonemployee (7)								
	01/30/2019	Deposit			KAN0000122016 (Restitution)	Losses and Adjustment Expense 500- Losses paid:101800-40070000 Losses (2016)	500-000000-10010100 ZonalM/E	2,500
								\$2,500
Total for 101800-40070000 Losses (2016)								
40020103 Nonemployee (7)								
	01/06/2019	Check	ACH	Mylar Law, PC	BEA0000662016	Losses and Adjustment Expense 500- Losses paid:101800-40070000 Losses (2016)-40020103 Nonemployee (7)	500-000000-10010100 ZonalM/C	-2,842
	01/15/2019	Check	ACH	Sutter Aaland	WAT00001012016	Losses and Adjustment Expense 500- Losses paid:101800-40070000 Losses (2016)-40020103 Nonemployee (7)	500-000000-10010100 ZonalM/C	-2,582
	01/15/2019	Check	ACH	Sutter Aaland	WAT0000992016	Losses and Adjustment Expense 500- Losses paid:101800-40070000 Losses (2016)-40020103 Nonemployee (7)	500-000000-10010100 ZonalM/C	-327
	01/25/2019	Check	ACH	Mylar Law, PC	UN0001482016	Losses and Adjustment Expense 500- Losses paid:101800-40070000 Losses (2016)-40020103 Nonemployee (7)	500-000000-10010100 ZonalM/C	-11,431
	01/25/2019	Check	ACH	Durham Jones & Pingar	MIL00010202016	Losses and Adjustment Expense 500- Losses paid:101800-40070000 Losses (2016)-40020103 Nonemployee (7)	500-000000-10010100 ZonalM/C	-4,105
	01/25/2019	Check	ACH	Durham Jones & Pingar	SAJ00001362016	Losses and Adjustment Expense 500- Losses paid:101800-40070000 Losses (2016)-40020103 Nonemployee (7)	500-000000-10010100 ZonalM/C	-480
	02/06/2019	Check	ACH	Sutter Aaland	WAT00001012016	Losses and Adjustment Expense 500- Losses paid:101800-40070000 Losses (2016)-40020103 Nonemployee (7)	500-000000-10010100 ZonalM/C	-5,463
								\$ -28,100
Total for 40020103 Nonemployee (7)								
Total for 101800-40070000 Losses (2016) with sub-accounts								
101800-40070000 Losses (2017)								
40020103 Nonemployee (7)								
	01/06/2019	Check	ACH	Mylar Law, PC	DUC0001502017	Losses and Adjustment Expense 500- Losses paid:101800-40070000 Losses (2017)-40020103 Nonemployee (7)	500-000000-10010100 ZonalM/C	-2,602
	01/15/2019	Check	ACH	Goebel Anderson PC	WEB0005432017	Losses and Adjustment Expense 500- Losses paid:101800-40070000 Losses (2017)-40020103 Nonemployee (7)	500-000000-10010100 ZonalM/C	-5,364
	01/15/2019	Check	ACH	Sutter Aaland	DAV0003652017	Losses and Adjustment Expense 500- Losses paid:101800-40070000 Losses (2017)-40020103 Nonemployee (7)	500-000000-10010100 ZonalM/C	-2,719
	01/15/2019	Check	ACH	Sutter Aaland	DUC0001552017	Losses and Adjustment Expense 500- Losses paid:101800-40070000 Losses (2017)-40020103 Nonemployee (7)	500-000000-10010100 ZonalM/C	-618
	01/25/2019	Check	ACH	Durham Jones & Pingar	DAG00000392017	Losses and Adjustment Expense 500- Losses paid:101800-40070000 Losses (2017)-40020103 Nonemployee (7)	500-000000-10010100 ZonalM/C	-2,165
	01/25/2019	Check	ACH	Durham Jones & Pingar	DUC0001542017	Losses and Adjustment Expense 500- Losses paid:101800-40070000 Losses (2017)-40020103 Nonemployee (7)	500-000000-10010100 ZonalM/C	-9,287
	01/25/2019	Check	ACH	Durham Jones & Pingar	KAN0000602017	Losses and Adjustment Expense 500- Losses paid:101800-40070000 Losses (2017)-40020103 Nonemployee (7)	500-000000-10010100 ZonalM/C	-2,617
	01/25/2019	Check	ACH	Durham Jones & Pingar	DAV0003652017	Losses and Adjustment Expense 500- Losses paid:101800-40070000 Losses (2017)-40020103 Nonemployee (7)	500-000000-10010100 ZonalM/C	-2,565
	02/04/2019	Check	ACH	Strong & Hami	WEB0005252017	Losses and Adjustment Expense 500- Losses paid:101800-40070000 Losses (2017)-40020103 Nonemployee (7)	500-000000-10010100 ZonalM/C	-271

02/04/2019	Check	ACH	Strong & Hami	MOR0000512017	Losses and Adjustment Expense 500 - Losses paid:101800-40070000 Losses (2017)-40020103 Nonemployee (7)	500-000000-10010100 ZensMLC	-4,515
02/04/2019	Check	ACH	Myrl Law, PC	WEB0005372017	Losses and Adjustment Expense 500 - Losses paid:101800-40070000 Losses (2017)-40020103 Nonemployee (7)	500-000000-10010100 ZensMLC	-2,412
02/04/2019	Check	ACH	Strong & Hami	GAR0000422017	Losses and Adjustment Expense 500 - Losses paid:101800-40070000 Losses (2017)-40020103 Nonemployee (7)	500-000000-10010100 ZensMLC	-705
02/05/2019	Check	ACH	Sutter Aland	DAV0003652017	Losses and Adjustment Expense 500 - Losses paid:101800-40070000 Losses (2017)-40020103 Nonemployee (7)	500-000000-10010100 ZensMLC	-16,966
02/05/2019	Check	ACH	Myrl Law, PC	WEB0005302017	Losses and Adjustment Expense 500 - Losses paid:101800-40070000 Losses (2017)-40020103 Nonemployee (7)	500-000000-10010100 ZensMLC	-4,287
02/05/2019	Check	ACH	Sutter Aland	DUC0001920217	Losses and Adjustment Expense 500 - Losses paid:101800-40070000 Losses (2017)-40020103 Nonemployee (7)	500-000000-10010100 ZensMLC	-3,296
02/19/2019	Check	ACH	Gaebel Anderson PC	WEB0005432017	Losses and Adjustment Expense 500 - Losses paid:101800-40070000 Losses (2017)-40020103 Nonemployee (7)	500-000000-10010100 ZensMLC	-2,161
Total for 40020103 Nonemployee (7)							\$ -82,548
40073300 Medical (6)							
01/23/2019	Check	5287	Kennon Tubbs, MD	DAV0003652017	Losses and Adjustment Expense 500 - Losses paid:101800-40070000 Losses (2017)-40070300 Medical (6)	500-000000-10010100 ZensMLC	-4,375
Total for 40073300 Medical (6)							\$ -4,375
Total for 101800-40070000 Losses (2017)							\$ -46,923
101800-40070000 Losses (2018)							
01/05/2019	Check	ACH	Davis County	DAV0000552018	Losses and Adjustment Expense 500 - Losses paid:101800-40070000 Losses (2018)	500-000000-10010100 ZensMLC	-751
01/05/2019	Check	ACH	Sevier County	SEV0000192018	Losses and Adjustment Expense 500 - Losses paid:101800-40070000 Losses (2018)	500-000000-10010100 ZensMLC	-10,291
01/05/2019	Check	ACH	Davis County	DAV0000542018	Losses and Adjustment Expense 500 - Losses paid:101800-40070000 Losses (2018)	500-000000-10010100 ZensMLC	-363
01/05/2019	Check	BILLPAY	Washington County	WAS00000272018	Losses and Adjustment Expense 500 - Losses paid:101800-40070000 Losses (2018)	500-000000-10010100 ZensMLC	-1,495
01/05/2019	Check	BILLPAY	Sanpete County	WAS0000022018	Losses and Adjustment Expense 500 - Losses paid:101800-40070000 Losses (2018)	500-000000-10010100 ZensMLC	-2,111
01/05/2019	Check	BILLPAY	Sanpete County	SAN0000202018	Losses and Adjustment Expense 500 - Losses paid:101800-40070000 Losses (2018)	500-000000-10010100 ZensMLC	-59
01/17/2019	Check	BILLPAY	Sanpete County	SAN0000192018	Losses and Adjustment Expense 500 - Losses paid:101800-40070000 Losses (2018)	500-000000-10010100 ZensMLC	-291
01/23/2019	Check	BILLPAY	Washington County	WAS0000222018	Losses and Adjustment Expense 500 - Losses paid:101800-40070000 Losses (2018)	500-000000-10010100 ZensMLC	-140
01/23/2019	Check	BILLPAY	Sanpete County	SAN0000182018	Losses and Adjustment Expense 500 - Losses paid:101800-40070000 Losses (2018)	500-000000-10010100 ZensMLC	-557
01/29/2019	Deposit		Enterprise Rent-A-Car, Inc.	WAT0000192018	Losses and Adjustment Expense 500 - Losses paid:101800-40070000 Losses (2018)	500-000000-10010100 ZensMLC	1,798
01/29/2019	Check	BILLPAY	JSSFD	JFD0000012018	Losses and Adjustment Expense 500 - Losses paid:101800-40070000 Losses (2018)	500-000000-10010100 ZensMLC	-1,296
01/29/2019	Check	BILLPAY	Jorgensen Ford, Inc.	SEV0000192018	Losses and Adjustment Expense 500 - Losses paid:101800-40070000 Losses (2018)	500-000000-10010100 ZensMLC	-1,798
02/12/2019	Check				Losses and Adjustment Expense 500 - Losses paid:101800-40070000 Losses (2018)	500-000000-10010100 ZensMLC	-7,340
Total for 101800-40070000 Losses (2018)							\$ -34,753
40020103 Nonemployee (7)							
01/05/2019	Check	ACH	Hutton Law Associates, PC	BOV000012018	Losses and Adjustment Expense 500 - Losses paid:101800-40070000 Losses (2018)-40020103 Nonemployee (7)	500-000000-10010100 ZensMLC	-3,810
01/15/2019	Check	ACH	Sutter Aland	DAV0003752018	Losses and Adjustment Expense 500 - Losses paid:101800-40070000 Losses (2018)-40020103 Nonemployee (7)	500-000000-10010100 ZensMLC	-3,193
01/15/2019	Check	ACH	Gaebel Anderson PC	BEA0000692018	Losses and Adjustment Expense 500 - Losses paid:101800-40070000 Losses (2018)-40020103 Nonemployee (7)	500-000000-10010100 ZensMLC	-3,534
01/16/2019	Check	ACH	Myrl Law, PC	WEB0005522018	Losses and Adjustment Expense 500 - Losses paid:101800-40070000 Losses (2018)-40020103 Nonemployee (7)	500-000000-10010100 ZensMLC	-3,293
01/25/2019	Check	ACH	Durham Jones & Pinegar	MIL0001042018	Losses and Adjustment Expense 500 - Losses paid:101800-40070000 Losses (2018)-40020103 Nonemployee (7)	500-000000-10010100 ZensMLC	-1,144
01/25/2019	Check	ACH	Durham Jones & Pinegar	DAV0003772018	Losses and Adjustment Expense 500 - Losses paid:101800-40070000 Losses (2018)-40020103 Nonemployee (7)	500-000000-10010100 ZensMLC	-2,170
01/31/2019	Deposit	ACH	Gaebel Anderson PC		Losses and Adjustment Expense 500 - Losses paid:101800-40070000 Losses (2018)-40020103 Nonemployee (7)	500-000000-10010100 ZensMLC	1
02/04/2019	Check	ACH	Strong & Hami	THD0000112018	Losses and Adjustment Expense 500 - Losses paid:101800-40070000 Losses (2018)-40020103 Nonemployee (7)	500-000000-10010100 ZensMLC	-450
02/04/2019	Check	ACH	Strong & Hami	JUA0000642018	Losses and Adjustment Expense 500 - Losses paid:101800-40070000 Losses (2018)-40020103 Nonemployee (7)	500-000000-10010100 ZensMLC	-3,777
02/04/2019	Check	ACH	Strong & Hami	WEB0005642018	Losses and Adjustment Expense 500 - Losses paid:101800-40070000 Losses (2018)-40020103 Nonemployee (7)	500-000000-10010100 ZensMLC	-5,460
02/04/2019	Check	ACH	Strong & Hami	SEV0001152018	Losses and Adjustment Expense 500 - Losses paid:101800-40070000 Losses (2018)-40020103 Nonemployee (7)	500-000000-10010100 ZensMLC	-11,708
02/04/2019	Check	ACH	Strong & Hami	SAJ0001422018	Losses and Adjustment Expense 500 - Losses paid:101800-40070000 Losses (2018)-40020103 Nonemployee (7)	500-000000-10010100 ZensMLC	-35
02/05/2019	Check	ACH	Sutter Aland	SEV00001162018	Losses and Adjustment Expense 500 - Losses paid:101800-40070000 Losses (2018)-40020103 Nonemployee (7)	500-000000-10010100 ZensMLC	-4,057
02/05/2019	Check	ACH	Sutter Aland	DAV0003752018	Losses and Adjustment Expense 500 - Losses paid:101800-40070000 Losses (2018)-40020103 Nonemployee (7)	500-000000-10010100 ZensMLC	-2,453
02/19/2019	Check	ACH	Gaebel Anderson PC	BEA0000692018	Losses and Adjustment Expense 500 - Losses paid:101800-40070000 Losses (2018)-40020103 Nonemployee (7)	500-000000-10010100 ZensMLC	-3,952
02/19/2019	Check	ACH	Gaebel Anderson PC	WAT0001092018	Losses and Adjustment Expense 500 - Losses paid:101800-40070000 Losses (2018)-40020103 Nonemployee (7)	500-000000-10010100 ZensMLC	-7,128
02/19/2019	Check	ACH	Gaebel Anderson PC	WAS0000592018	Losses and Adjustment Expense 500 - Losses paid:101800-40070000 Losses (2018)-40020103 Nonemployee (7)	500-000000-10010100 ZensMLC	-1,786
Total for 40020103 Nonemployee (7)							\$ -47,657
Total for 101800-40070000 Losses (2018) with sub-accounts							\$ -82,310
101800-40070000 Losses (2018)							
01/15/2019	Check	ACH	Duchene County	DUC0000252019	Losses and Adjustment Expense 500 - Losses paid:101800-40070000 Losses (2019)	500-000000-10010100 ZensMLC	-8,213
01/23/2019	Check	BILLPAY	Raymond Makar	WEB0005542019	Losses and Adjustment Expense 500 - Losses paid:101800-40070000 Losses (2019)	500-000000-10010100 ZensMLC	-300
01/31/2019	Check	ACH	Beaver County	BEA0000692019	Losses and Adjustment Expense 500 - Losses paid:101800-40070000 Losses (2019)	500-000000-10010100 ZensMLC	-1,052
02/05/2019	Check	ACH	Beaver County	BEA0000692019	Losses and Adjustment Expense 500 - Losses paid:101800-40070000 Losses (2019)	500-000000-10010100 ZensMLC	-1,087
02/05/2019	Check	ACH	Duchene County	DUC0000252019	Losses and Adjustment Expense 500 - Losses paid:101800-40070000 Losses (2019)	500-000000-10010100 ZensMLC	-1,126
02/19/2019	Check	ACH	Beaver County	BEA0000692019	Losses and Adjustment Expense 500 - Losses paid:101800-40070000 Losses (2019)	500-000000-10010100 ZensMLC	-456
02/19/2019	Check	ACH	Davis County	DAV0000572019	Losses and Adjustment Expense 500 - Losses paid:101800-40070000 Losses (2019)	500-000000-10010100 ZensMLC	-16,142
02/20/2019	Check	BILLPAY	Leopoldo Arevalo	WEB0006952019	Losses and Adjustment Expense 500 - Losses paid:101800-40070000 Losses (2019)	500-000000-10010100 ZensMLC	-2,115
Total for 101800-40070000 Losses (2019)							\$ -30,480
40073300 proceeds (14)							
02/05/2019	Check	ACH	Davis County	DAV000392019	Losses and Adjustment Expense 500 - Losses paid:101800-40070000 Losses (2019)-40070300 proceeds (14)	500-000000-10010100 ZensMLC	-2,770
Total for 40073300 proceeds (14)							\$ -2,770
Total for 101800-40070000 Losses (2019) with sub-accounts							\$ -33,260
Total for 500 - Losses paid							\$ -331,178
Total for Losses and Adjustment Expense							\$ -331,178
TOTAL							

A photograph of the Utah State Capitol dome, a large, ornate, light-colored stone structure with a dark, ribbed dome and a small lantern on top. The dome is set against a clear blue sky. The building's base features a series of columns and windows.

Proposal of Insurance

Utah Counties Indemnity Pool Excess Crime

5397 S. Vine Street
Murray, UT 84107-6757

Presented: December 18, 2018
Effective: January 1, 2019

John Chino
Area Senior Vice President
Arthur J. Gallagher & Co. Insurance Brokers of California, Inc.
License Number - 0726293
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Irvine, CA 92612
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Gallagher

Insurance | Risk Management | Consulting

Market Review

We approached the following carriers in an effort to provide the most comprehensive and cost effective insurance program.

INSURANCE COMPANY	LINE OF COVERAGE	RESPONSE	PREMIUM
Great American Insurance Company	Excess Crime (\$7.5M xs \$2.5M)	Quoted	\$31,702.00
Hiscox Insurance Company Inc.	Excess Crime (\$5M xs \$5M)	Quoted	\$35,591.00
American International Group, Inc	Excess Crime (current limit increase to \$5M)	Indication (Written)*	\$54,157.00

*The premium indicated is an estimate provided by the market. The actual premium and acceptance of the coverage requested will be determined by the market after a thorough review of the completed application.

PERSONNEL POLICY AMMENDMENTS

M. **Work Hours**

All full-time employees are expected to work their assigned schedule. Work hours for part-time employees will be determined by the employee's supervisor.

1. Hours are weekdays from 8:00 a.m. until 4:30 p.m. ~~After Memorial Day and prior to Labor Day of each year, the Chief Executive Officer may implement at their discretion a "summer flex hours" program. A flex hour program shall not exceed a program of employees working 10 hours a day for four days a week, and in no case shall a flex hour program create the need for payment of overtime to any employee. The Chief Executive Officer may make changes to the flex hour program at any time at their sole discretion.~~
2. FLSA non-exempt positions may make arrangements with their supervisor to flex their time within a pay period in order to avoid working more than 40 hours in a workweek.
3. FLSA exempt positions that occasionally work more than 40 hours in a workweek may make arrangements with their supervisor to flex their time within the same pay period or the pay period which immediately follows.
4. The Chief Executive Officer and the Chief Financial Officer may flex their time at their discretion to limit regularly working over 40 hours in a workweek.

Text
Text

Utah Counties Indemnity Pool Internal Accounting Controls

SECTION I. Effective Date and Frequency of Review.

- A. The Board originally adopted the Internal Accounting Controls Policy on August 17, 2017.
- B. These policies and procedures will be reviewed annually and revised as needed by the staff, reviewed by the UCIP Audit Committee and approved by the UCIP Board of Directors.

SECTION II. Purpose.

- A. The purpose of these policies and procedures is to describe all accounting procedures currently in use at the Utah Counties Indemnity Pool (UCIP) and to ensure that the financial statements conform to generally accepted accounting principles; assets are safeguarded; and finances are managed with accuracy, efficiency, and transparency.

SECTION III. Authority.

- A. All UCIP staff and Board of Directors, with a role in the management of fiscal and accounting operations, are expected to comply with these policies and procedures.

SECTION IV. Applicability and Scope.

- A. These policies and procedures apply to all financial transactions and financial reporting conducted in the scope of business of UCIP.

SECTION V. Definitions

- A. "ACH" means Automated Clearing House, a United States electronic payment network.
- B. "Board" means the UCIP Board of Directors.
- C. "FDIC" means Federal Deposit Insurance Corporation.
- D. "GRAMA" means the Government Records Access and Management Act.
- E. "I-9 form" means the U.S. Citizenship and Immigration Services Department of Homeland Security Employment Eligibility Verification.
- F. "UCIP" means the Utah Counties Indemnity Pool.
- G. "Unclaimed Property" means an abandoned or lost check.
- H. "W-4" means the Internal Revenue Service Employee Withholding Allowance Certificate.

SECTION VI. Policy Statements

A. Division of Fiscal and Accounting Responsibilities

1. Board of Directors

- a. Reviews and approves the annual budget.
- b. Reviews the annual and periodic financial statements and information.
- c. Reviews the Chief Executive Officer's performance annually and establishes the salary.
- d. Appoints three members of the Board to be authorized signers on the bank accounts.
- e. Appoints four members of the Board to serve as the Audit Committee.
- f. Appoints a Budget Officer, a Chief Administrative Officer, a Clerk, a Deputy Treasurer, a Purchasing Agent and a Records Officer.
- g. Reviews and approves all vendor contracts.
- h. Reviews and approves all expenditures and credit card transactions.
- i. Reviews and advises staff on internal controls and accounting policies and procedures.
- j. Reviews and approves the annual independent audit of financial statements.
- k. Reviews and approves policies and procedures including but not limited to: Board Compensation, Board Meeting Rules of Order and Procedure, Board Training, CEO Authority, Committees of the Board, Dividend, Electronic Meeting, GRAMA, Internal Accounting Controls, Investment, Minutes Recordings and Records, Net Asset Management, Personnel, Purchasing, Reimbursement.

2. Audit Committee

- a. Reviews with the independent auditor the *Audit Plan* prior to the examination of UCIP's financial statements and adhere to the responsibilities and role of the Committee during the audit.
- b. Reviews the professional standards requirements with the independent auditor upon the completion and issuance of the draft audit.
- c. Reviews the draft audit with the Board of Directors for compliance and conformity.

- d. Reviews audit findings and management's responses with the Board of Directors.
- e. Maintains and adheres to the responsibilities outlined in the UCIP Investment Policy.
- f. Designs and implements programs and controls to prevent and detect fraud.

3. **Chief Executive Officer**

- a. Is the Board appointed Chief Administrative Officer.
- b. Is the Board appointed Purchasing Agent.
- c. Is the Board appointed Deputy Treasurer.
- d. Reviews and approves all financial reports including cash flow projections.
- e. Sees that an appropriate budget is developed annually.
- f. Reviews and approves all expenditures.
- g. Approves inter-account bank transfers.
- h. Monitors and reviews ~~Reviews completed~~ monthly bank reconciliations.
- i. Makes bank deposits.
- j. Reviews and approves all contracts and presents them to the Board of Directors for ratification.
- k. Adheres to the responsibilities outlined in the UCIP Investment Policy.
- l. Oversees the adherence to all internal controls.

4. **Chief Financial Officer**

- a. Is the Board appointed Budget Officer.
- b. Is the Board appointed Clerk.
- c. Is the Board appointed Records Officer.
- d. Assists Chief Executive Officer with the development of annual budget.
- e. Monitors budget.
- f. Reviews and manages cash flow.
- g. Manages the petty cash fund.

- h. Reviews and processes payroll and is responsible for all personnel files.
- i. Overall responsibility for data entry into accounting system and integrity of accounting system data.
- j. Manages ACH electronic payment forms from initiation, processing and storage to protect the confidentiality and integrity of the information.
- k. Reviews all incoming invoices and prepares all outgoing invoices.
- l. Approves and processes all expenditures.
- m. Monitors and manages all expenses to ensure most effective use of assets.
- n. Reviews and approves all reimbursements requests.
- o. Processes all inter-account bank transfers.
- p. Oversees expense allocations including credit card transactions.
- q. Reconciles credit card transactions for completeness and accuracy with receipts and reports any misuses to the Board of Directors.
- r. Enters accounts receivable for deposit.
- s. Prepares all financial reports.
- t. Reconciles bank statements and investments financials for approval by the Chief Executive Officer.
- u. Adheres to the responsibilities outlined in the UCIP Investment Policy.
- v. Monitors and makes recommendations for asset retirement and replacement.
- w. Reports budget, investments and financial statements to the Utah State Auditor.
- x. Reports revenue and expense quarterly to the Utah Transparency website using the Uniform Chart of Accounts for Local Governments required by the Utah State Auditor's Office.
- y. Reports compensation annually to the Utah Transparency website.
- z. Reports unclaimed property to the Utah State Treasurer Unclaimed Property Division, pursuant to U.C.A 67-4a, for unclaimed property valued at \$50 or more.
- aa. Reviews, revises, and maintains internal accounting controls and procedures.

- j. Marketing/promotional materials
- 2. Disbursements for claims are entered into UCIP's accounting system by the Operations Specialist. Disbursements for accounts payable are entered into UCIP's accounting system by the Chief Financial Officer. All disbursements are processed weekly via electronic ~~Automated Clearing House (ACH)~~ACH or bill pay through UCIP's financial institution by the Chief Financial Officer. A secondary approval for ACH disbursements are made by the Chief Executive Officer through the financial institution. Copies of all disbursements and supporting documentation/invoices are provided to the Chief Executive Officer to approve that the amounts entered and the supporting documentation/invoices match. All documentation is also provided to the Secretary-Treasurer of the Board to approve. All disbursements are provided to the Board to ratify.
- 3. Requests for cash disbursements are submitted to the Chief Financial Officer in the following ways:
 - a. Original invoice.
 - b. Claim documentation.
 - c. Employee expense report or reimbursement request.
 - d. Board mileage/expense reimbursement request.
- 4. Every employee and Board Member expense report or reimbursement request must be documented on the approved form with receipts attached. Employees follow the Reimbursement Policy approved by the Board for lodging, meals and incidentals, mileage and other expenditures.
- 5. The Chief Financial Officer reviews all requests for payment and:
 - a. Verifies expenditure and amount.
 - b. Approves for payment if in accordance with budget.
 - c. Provides or verifies appropriate allocation information.
 - d. Provides date of payment taking into account cash flow projections.
 - e. Processes the reimbursement in accordance with the cash disbursements controls.
 - f. Files all backup documentation in the appropriate file.

F. Credit Card Policy and Charges

- 1. All staff members who are authorized to ~~carry-use~~ an organization credit card must sign the Credit Card Acceptance Agreement. It is the responsibility of the cardholder to sign the back of the issued card. The cardholder is responsible for the

security of the card issued and the transactions made with the card. The cardholder will retain receipts for all transactions. In the absence of a receipt, a Missing Receipt Form must be completed and signed by the cardholder. The cardholder will be held personally responsible in the event that any charge is deemed personal or unauthorized. Unauthorized use of the credit card includes: personal expenditures of any kind; expenditures which have not been properly authorized; meals, entertainment, gifts, or other expenditures which are prohibited by budgets, laws, and regulations and the entities from which UCIP receives funds. Credit cards are to be used for authorized expenditures wherein it is impractical for an invoice to be submitted to the Chief Financial Officer.

2. The receipts for all credit card charges will be given to the Chief Financial Officer within two weeks of the purchase along with proper documentation. The Chief Financial Officer will verify all credit card charges with the monthly statements and will post the expenses to the proper uniform account and process the payment to the financial institution. The Chief Financial Officer will immediately report any misuses of the credit card(s) to the Audit Committee. The monthly statement and supporting documentation and receipts will be submitted to the Secretary-Treasurer of the Board for approval and presentation to the Board for ratification.

G. Accruals

1. To ensure a timely close of the General Ledger, UCIP may book accrual entries. Some accruals will be made as recurring entries.
2. Accruals to consider:
 - a. Monthly interest earned on investments.
 - b. Recurring expenses, including employee vacation and sick leave accrual, prepaid expenses, depreciation, etc.

H. Bank Account Reconciliations.

1. The bank statements are provided electronically from UCIP's financial institution to the Chief Financial Officer.
2. The Chief Financial Officer timely reconciles the bank statements as follows: a comparison of dates and amounts of deposits as shown in the accounting system and on the statement, a comparison of inter-account transfers, an investigation of any rejected items, a comparison of cleared disbursements with the accounting record including amount, payee, and sequential check numbers.
3. The Chief Financial Officer will investigate any checks that are outstanding over six months.
4. The Chief Financial Officer will attach the completed bank reconciliation to the applicable bank statement, along with all documentation including the account transaction report and give it to the Chief Executive Officer to review, approve, date and sign.

6. Disposition of Property

- a. Disposition of UCIP property items may be through the Public Surplus online auction. If property is unsuccessfully auctioned, items may be offered for sale to the counties of Utah and to the public through media methods.
- b. The value of property may be determined by using the estimated useful life of the item.
- c. Sales tax will not be included in the sale of property for exempt organizations.
- d. Sales tax will be included in the sale of property to the public.

K. Personnel Records

1. All personnel files include but are not limited to: job description for the position, a job application and/or résumé, date of employment, position offer of employment and pay rate, authorization of payroll deductions, IRS form W-4, a signed acknowledgement of receipt of the Personnel Policy, an emergency contact form, warnings and/or disciplinary actions, termination data (where applicable), and other forms as deemed appropriate by the Chief Financial Officer.
2. All employees will fill out an I-9 form and submit the allowable forms of identification to the Chief Financial Officer. The completed I-9 forms will be kept in a secure location separate from the personnel files.
3. Any employee medical information and/or records will be kept in a secure location separate from the personnel files.
4. All personnel files are to be kept in a secure, locked file cabinet and accessed only by authorized personnel.

L. Payroll Processing

1. Timesheets are to be prepared by staff on the approved form and submitted on the 15th and the last day of the month.
2. Timesheets are to be kept on a daily basis and prepared electronically.
3. The Chief Financial Officer will process payroll in a timely manner and record vacation time, holiday hours, sick time, and any other information deemed necessary to properly reflect time worked.
4. Payroll is processed electronically and deposited directly into each employee's personal account on the 15th and the last day of each month. If the 15th or the last day of the month falls on a weekend or holiday, payroll will be processed the Friday before the weekend or the day before the holiday.
5. Employees receive a verification stub when payroll is processed.

BYLAWS AMENDMENTS

- (b) Obtain and provide to Members at least annually an audit of the finances of the Pool performed by an independent certified public accountant. Providing Members access to the audit of finances of the Pool on the Pool's website or the Utah Office of State Auditor's website meets the Board's duty to provide the audit to Members.
- (c) Provide for at least quarterly financial statements to account for income, expenses, assets and liabilities of the Pool.
- (d) Provide at least annually for an actuarial review of the Pool's liabilities for losses and loss adjustment expenses.
- (e) Adopt a budget annually and report the budget to the Members. Providing Members access to the budget on the Pool's website or the Utah Office of State Auditor website meets the Board's duty to provide the budget to Members.
- (f) Require that fidelity bonds or appropriate insurance, in an amount to be determined by the Board, be in effect for employees of the Pool, and every other person having access to moneys of the Pool.
- (g) Appoint an Audit Committee to review the financial statements, actuarial analysis, make ~~recommendations~~ reports to the Board on the financial affairs of the Pool, and make an annual report to the members regarding the financial affairs of the Pool.
- (h) Appoint a Nominating Committee to solicit nominations for available elected Director positions. Any elected official of a Member or any Director may nominate eligible persons to run for available elected Director positions. Nominations will be received at the Pool office no later than 30 days prior to the meeting at which the election is scheduled. The Pool will verify that each nominee is willing to serve if elected before forwarding the nominations to the Nominating Committee. The Nominating Committee shall review the nominations and select by a majority vote not more than three names to be placed on the ballot for each available elected Director position. A person may not be nominated and placed on the ballot for more than one available elected Director position. In the event that no nominations are received for one or more available elected Director positions, the President of the Board of Directors can solicit nominations from the floor on the following conditions:
 - i. The nominee is eligible to serve as a Director in accordance with Section 5 of the Agreement; and
 - ii. The nominee, if present, expresses a willingness to serve, or, if not present, the Pool has verified that the nominee has expressed a willingness to serve.
- (i) Adopt and maintain an investment policy as an addendum to these bylaws to state the manner in which funds of the Pool may be invested.
- (j) Adopt and maintain a Coverage Addendum as an addendum to these bylaws to state the manner and extent to which Members will be indemnified from the assets of the Pool.

- (a) The ratio of each member's contributions to the total contributions shall be computed for each fund year.
- (b) The member's contribution ratio shall be multiplied by the total surplus, (less any borrowed surplus), attributable to a fund year as stated in the most recent monthly financial statement. A member's total equity will be the sum of the yearly amounts for each fund year for which that member was a participating member in UCIP.
- (c) In the event that the surplus amount is a negative number, a member's equity will be decreased using the same method of calculation as above.
- (d) In the event of a termination of membership, the terminated member shall lose and have no claim to any equity in UCIP. The equity formerly attributed to that member for each fund year shall be allocated to the remaining counties who were members during that fund year.
- (e) The Board of Directors in its sole discretion shall determine if and when equity is distributed.

ARTICLE 8. Withdrawal and Termination.

- 8.1 Any Member may withdraw from a joint purchase program, or terminate its membership in the Pool in accordance with the Agreement.
- 8.2 Withdrawal or termination from the Property/Liability program shall be considered termination of membership.

ARTICLE 9. Involuntary Termination of Membership.

- 9.1 The Board may terminate a Member that fails to pay a contribution due the Pool within sixty days of the due date, unless time for payment is extended by the Board and payment is made within the extended period. A notice of failure to pay a contribution due the Pool shall be mailed to the Member at least 30 days prior to the date of termination. Coverage and payment of claims shall terminate effective the first date for which the unpaid contribution was calculated for. If the unpaid contribution is additional contribution resulting from an audit, coverage and payment of claims shall terminate effective on a date calculated on a pro-rata basis of the unpaid contribution to the contribution paid for the audit period. A termination of membership under this paragraph shall not be subject to the provisions of Article 9.2.
- 9.2 Any membership in the Pool may be terminated by majority vote of the Board or by a three-fourths vote of the Members for failure of the Member to carry out any other obligation of the Member.
- 9.3 Since the Pool is a cooperative endeavor based on mutual advantage, when in the judgement of the Board of Directors, a Member county acts in a manner inconsistent with the Pool's shared goals, or jeopardizes the Pool's shared assets or obligations, or otherwise harms the shared interests of the Pool and its Members, the Board of Directors may

terminate a Member by three-fourths vote. The purpose of this provision is to address circumstances where a Member county intentionally acts in ways detrimental to the shared interests of the Pool. The Board will not terminate a Member under this provision merely due to an unusual number or amount of claims.

- 9.4 Any termination under 9.2 will be subject to the following:
- (a) The Member shall receive written notice from the Board of the alleged failure and shall be given not less than 30 days in which to correct the alleged failure, along with notice that termination of membership could result if the failure is not corrected.
 - (b) The Member may request a hearing before the Board prior to the termination. The request shall be made in writing to the Board at least ten business days before the end of the period given by the Board to correct the alleged failure. The Board shall present the case for termination of membership at the hearing and the affected Member may present its case. A Board Member of the affected Member shall not be counted in determining a quorum or the number of votes required, nor shall the Board Member representative of such Member be entitled to vote on the termination.
 - (c) If a request for hearing is not received pursuant to Article 9.2(b) of the Bylaws and if the failure is not corrected within the time required by the Board's notice, or any extension of such time as the Board may grant, the Board may terminate the membership.
 - (d) The Board shall provide the Member at least ten days prior written notice of the time and place of any requested hearing, and the proposed termination of membership may not take effect until such time after the conclusion of any hearing as the Board may set.
- 9.5 Termination of membership shall be in addition to any other remedy that may exist.
- 9.6 A Member shall lose all voting rights and any claim of title or interest to any asset of the Pool upon involuntary termination of its membership to the same extent as if the termination were voluntary. The coverage and payment of claims after the effective date of a Member's termination shall be consistent with the Agreement and these Bylaws.
- 9.7 Notwithstanding Article 9.6 an involuntarily terminated Member may have its equity interest restored by majority vote of the Board if the Member is approved for membership within 12 months of the termination.

ARTICLE 10. Dissolution and Disposition of Property.

- 10.1 The Pool may be dissolved by the Members as provided in the Agreement. In the event of voluntary dissolution of the Pool, the assets of the Pool not used or needed for the purposes of the Pool, including its contractual obligations, shall be distributed, as determined by the Board, only to Utah counties which are Members of the Pool at the time of dissolution. The Members of the Pool at the time the vote is held to dissolve the Pool shall continue to be considered Members of the Pool until the final disposition of property and dissolution

UTAH COUNTIES INDEMNITY POOL COMMITTEES OF THE BOARD POLICY

SECTION I. Effective Date and Frequency of Review.

- A. The UCIP Board of Directors originally adopted the Committees of the Board Policy on August 17, 2017 governing the use of committees for the UCIP Board.
- B. This policy should be reviewed annually, but not less than every three years by the Board of Directors. This policy will also be reviewed any time that changes to laws governing committees of political subdivisions are amended in a manner which would require review and update to this policy

SECTION II. Purpose.

- A. This Committees of the Board Policy outlines the policy of the Board of Directors related to use of committees of the Board and the duties of and scope of authority delegated to certain committees.

SECTION III. Authority.

- A. The UCIP Interlocal Agreement and Bylaws allow the Board to utilize committees in the administration of the Pool.

SECTION IV. Applicability and Scope.

- A. This policy shall apply to all committees of the Board of Directors of UCIP.

SECTION V. Definitions.

- A. "Board" means the Board of Directors of the Utah Counties Indemnity Pool.
- B. "Pool" means the Utah Counties Indemnity Pool.
- C. "UCIP" means the Utah Counties Indemnity Pool.

SECTION VI. Policy Statements.

- A. The Board recognizes the benefit of utilizing committees to conduct research, provide input and assist staff in developing recommendations for Board consideration.
- B. No committee of the Board shall be comprised of a quorum of Board members.
- C. Committees of the Board shall consist of Standing Committees and Ad-Hoc Committees.
- D. The Board has created four Standing Committees of the Board to assist in ongoing responsibilities of the Board, the duties and authority of which are enumerated herein.

Members of Standings Committees shall be recommended by the Committee Chair and appointed by the Board Chair. The Standing Committees of the Board are considered permanent committees of the Board and continue to exercise the authority provided to carry out its assigned duties herein until such time as the Board rescinds that authority by majority vote. An action taken by Board to rescind the duties and authority of a Standing Committee must include an action to make appropriate amendment of the Bylaws related to such Standing Committee. A Standing Committee may not expand its scope of duties or authority. The Board may expand or limit the duties of or authority delegated a Standing Committee at any time by majority vote of the Board.

- E. The Board may also create, assign duties and delegate authority to ad-hoc committees of the Board to assist the Board on temporary responsibilities or responsibilities of limited scope. The Board shall create ad-hoc committees by assigning specific duties and delegating specific authority by majority vote of the Board. Members of an Ad-hoc Committee shall be appointed by the Board Chair. An Ad-hoc Committee may not expand its scope of duties or authority. The Board may expand or limit the duties of, or authority delegated an Ad-hoc Committee at any time by majority vote of the Board. The Board may set out the term of the committee at the time of creation or may terminate the committee at any time by majority vote of the Board. Ad-hoc committees shall self-terminate, relinquishing all delegated authority at the time the Board Chair or chair of the ad-hoc committee determines the duties assigned the committee have been completed, or that the committee is unable or ineffective in carrying out the duties assigned to it by the Board.

SECTION VII. Procedures and Responsibilities.

- A. **AUDIT COMMITTEE.** The Board has created an Audit Committee as a Standing Committee. The UCIP Bylaws Article 5.1(g) requires the Board to appoint an Audit Committee to review financial statements, actuarial analysis, make reports to the Board on the financial affairs of the Pool, and make an annual report to the members regarding the financial affairs of the Pool. The chair of the Audit Committee shall be appointed by a majority vote of the Board, and such chair shall serve as a member of the Board in compliance with the Bylaws. Members of the Audit Committee shall be members of the Board, recommended by the Audit Committee Chair and appointed by the Board by majority vote. In addition to those duties the Board has assigned the Audit Committee with the duties of overseeing the engagement of a firm to conduct an annual independent audit of the Pool in compliance with all applicable state and federal laws. The Audit Committee shall also meet with the independent audit team prior to or during the audit process to assure the scope of audit is sufficient based on the current circumstances of the Pool, and after the audit is complete to review and respond to the auditors Letter to the Audit Committee, the auditor's Management Letter and any other correspondence or report provided by the auditor in conjunction with the audit performed. The Audit Committee shall present the independent auditors report to the Board with any comment or recommendation they deem appropriate. The Audit Committee is further charged with the oversight of investments made by the Pool, including review and reports to the Board of amendments to the Investment Policy. The Audit Committee may direct UCIP management and staff to respond and provide any information, documentation or explanation requested by the independent auditors to properly perform their audit of the

financial statements of the Pool. The authority of the Audit Committee does not extend to directing management or staff to make specific investments.

- B. **GOVERNANCE COMMITTEE.** The Board has created a Governance Committee as a Standing Committee. The Governance Committee is charged with reviewing, researching and providing input to assist staff with development of recommended amendments to the governance documents of the Pool including, but not limited to the Interlocal Agreement, Bylaws, Bylaws Coverage Addendum and Policies of the Board.
- C. **LAW ENFORCEMENT COMMITTEE.** The Board has created a Law Enforcement Committee as a Standing Committee. The chair of the Law Enforcement Committee shall be a Sheriff of a Member county, shall be appointed by a majority vote of the Board, and such chair shall serve as a member of the Board in compliance with the Bylaws. Members of the Law Enforcement Committee shall be Sheriffs, Undersheriffs or Chief Deputies of the Sheriff of a Members county recommended by the Chair of the Law Enforcement Committee and appointed by the Board by majority vote. The Law Enforcement Committee is charged with acting as liaison to the Utah Sheriff's Association and its membership and to make reports the Board on requested coverage or service items specific to the Law Enforcement exposures of the Pool. The Law Enforcement Committee is delegated authority necessary to carry out its assigned duties.
- D. **LITIGATION MANAGEMENT COMMITTEE.** The Board has created a Litigation Management Committee as a Standing Committee. The chair of the Litigation Management Committee shall be a County Attorney of a Member county, shall be appointed by a majority vote of the Board, and such chair shall serve as a member of the Board in compliance with the Bylaws. Members of the Litigation Management Committee shall be County Attorneys or Deputy County Attorneys of Member counties recommended by the Chair of the Litigation Management Committee and appointed by the Board by majority vote. The Litigation Management Committee is charged with review of claims, responding to requests from staff and defense counsel in defense strategy, reviewing requests for settlement including hearing member input on settlement of claims, maintain the approved defense panel by interviewing applicants to the panel and making recommendation to the Board for changes to the defense panel. The Litigation Management Committee is authorized to assist staff in development and review of sample legal documents for use as best practices documents for use by the Members.
- E. **NOMINATING COMMITTEE.** The Board has created a Nominating Committee as a Standing Committee. The Bylaws Article 5.1(h) requires the Board to appoint a Nominating Committee to solicit nominations for available elected Board positions, to review all nominations and select by majority vote not more than three names to be placed on the ballot for each available elected Board position. The Nominating Committee is also charged with overseeing the voting process for Board positions and to identify, solicit and recommend eligible candidates to the Board to fill open positions on the Board including for the chairs of the Audit, Law Enforcement, Litigation Management and Personnel Committees of the Board.
- F. **PERSONNEL COMMITTEE.** The Board has created a Personnel Committee as a Standing Committee. The chair of the Personnel Committee shall be appointed by a majority vote of the Board, shall serve in the Personnel or Human Resource function of a

Member county and such chair shall serve as a member of the Board in compliance with the Bylaws. The Personnel Committee is charged with reviewing the Personnel Policy, including the benefits provided to UCIP staff and making reports to the Board regarding any amendments thereto. The Personnel Committee is further charged with assuring the Board receives adequate training and counsel in regard to their responsibilities as a governmental employer, and in assisting staff with development of employment best practices for Pool Members.

- G. **EDUCATION COMMITTEE.** The Board has created the Education Committee as an Ad-Hoc Committee. The Education Committee is charged with providing assistance to staff in education of members of the benefits of membership in the Pool based on increased need for such education due to increased competition. The Members of the Education Committee shall be members of the Board and shall be appointed by the Board by majority vote. The Education Committee is charged with assisting staff in developing an education plan related to the benefits of membership, providing staff with input on specific Members or areas of coverage or service which require additional education, and assist staff by directly assisting staff in Member and prospective member education. Members of the Education Committee shall be members of the Board appointed by majority vote of the Board.
- H. **MEMBERSHIP APPROVAL COMMITTEE.** The Board has created a Membership Approval Committee as an ad-hoc committee to screen applicants for Pool membership and provide recommendation to the Board on acceptance or rejection of membership requests based on an expected increase in membership applications resulting from the expansion of eligible members to county related entities such as special service districts and interlocal entities. Members of the Membership Approval Committee shall be members of the Board appointed by majority vote of the Board.

SECTION VIII. Revision History.

- A. Adopted: August 17, 2017
- B. Revised: February 21, 2019

SECTION IX. Appendices.

- A. There are no appendices to this Policy

UTAH COUNTIES

INDEMNITY POOL

STANDING COMMITTEES

COMMITTEES of the BOARD

AUDIT

Karla Johnson, *Chair*, Kane County Clerk/Auditor
Bill Cox, Rich County Commissioner
Victor Iverson, Washington County Commissioner
Mike Wilkins, Uintah County Clerk/Auditor

EDUCATION

Bill Cox, *Chair*, Rich County Commissioner
Blaine Breshears, Morgan County Sheriff
Dale Eyre, Sevier County Attorney
Victor Iverson, Washington County Commissioner
Mark Whitney, Beaver County Commissioner
Mike Wilkins, Uintah County Clerk/Auditor

GOVERNANCE

Bruce Adams, *Chair*, San Juan County Commissioner
Alma Adams, Iron County Commissioner
James Ebert, Weber County Commissioner
James Kaiserman, Wasatch County Surveyor
Bret Millburn, Davis County Commissioner
Mike Wilkins, Uintah County Clerk/Auditor

MEMBERSHIP APPROVAL

Mike Wilkins, *Chair*, Uintah County Clerk/Auditor
James Ebert, Weber County Commissioner
Mark Whitney, Beaver County Commissioner

NOMINATING

Bret Millburn, *Chair*, Davis County Commissioner
Alma Adams, Iron County Commissioner
Karla Johnson, Kane County Clerk/Auditor
Mark Whitney, Beaver County Commissioner
Mike Wilkins, Uintah County Clerk/Auditor

PERSONNEL

Deb Alexander, *Chair*, Davis County HR Director
Bill Cox, Rich County Commissioner
Dale Eyre, Sevier County Attorney

RFP REVIEW COMMITTEE

COMMITTEES of the MEMBERS

LAW ENFORCEMENT

Blaine Breshears, *Chair*, Morgan County Sheriff
Rick Eldredge, San Juan County Sheriff
Cameron Noel, Beaver County Sheriff
Cory Pulsipher, Washington County Sheriff

LITIGATION MANAGEMENT

Dale Eyre, *Chair*, Sevier County Attorney
Brock Belnap, Washington County Attorney
Christopher Crockett, Weber County Deputy Attorney
Jann Farris, Morgan County Attorney
Pat Finlinson, Millard County Attorney
Neal Geddes, Davis County Deputy Attorney
Scott Sweat, Wasatch County Attorney

PERSONNEL

Deb Alexander, *Chair*, Davis County HR Director
Jenica Stander, Box Elder County Personnel Director
Rhonda Gant, Kane County Human Resources Director
Crystal Holt, San Juan County HR/Personnel Director
Mary Huntington, Emery County Personnel Director
Kaela Jackson, Millard County Human Resources Director
Johnathan Liddle, Washington County HR Director
Joe McKea, Uintah County Human Resources Director
David Rowley, Wasatch County Human Resources Director
Leighann Wheeler, Sevier County Human Resources Director



agrip
ASSOCIATION OF
GOVERNMENTAL RISK POOLS

2018 Top Pool Executive Compensation & Benefits Report DRAFT

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INTRODUCTION

AGRiP's compensation and benefits analysis for top pool executives is conducted every two years.

Based upon 2018 data from 97 public entity pool respondents:

- **The retirement rate of top executives will be significant in the next decade. 40 percent of top pool executives plan to vacate their roles within five years. 72 percent intend to vacate within ten years.**
- **Average salary for the top pool executive is \$190,000, which is an 18 percent increase in average salary from the 2016 analysis.**
- **Top pool executives employed directly by the pool have higher average salaries than those employed by a league, association, or private organization.**
- **Most top pool executives receive 75 percent or more of their health care insurance premiums paid for by their employer.**
- **All pool executives receive some form of employer-paid retirement benefit.**
- **Remote and flexible work environments for the top pool executive are common. 10 percent work in a significantly remote capacity.**

Statistically significant factors influencing top executive salary are total pool assets, years the top executive has been in the position, years of overall pooling experience, and whether the pool covers single or multiple public entity types.

As with any data analysis, there are important assumptions and considerations when interpreting the information presented in this analysis:

- Data was collected by survey, distributed to top pool executives.
- 160 pool executives of 216 AGRiP member pools were eligible to participate in the 2018 survey.
- There were 97 respondents, which is 61 percent of all AGRiP member pool top executives.
- The analysis is based upon reported compensation for 2018. All data is presented in USD.
- It is unknown whether survey responses are proportionally representative of all pool top executives.
- Each survey and report year is treated as its own sample. Changes in responding pools could impact comparative results. For instance, the finding that salaries have increased 18 percent from 2016 to 2018 includes salaries for executives who responded to only one of the two surveys.
- Survey questions are continually refined and updated over time. Although basic salary data is

straightforward, 2018 cross tab data may be either altogether new or asked in a different way from previous reports.

- Regions have been updated since the 2016 report to be consistent

with geographic regions used by the US Census. 2018 regional data are presented in a slightly different cohort that may impact comparisons with prior reports.

ANTICIPATED RETIREMENT OF TOP EXECUTIVES

For the first time, top executives were asked about their planned job longevity and intent to vacate their current role.

40 percent of respondents intend to vacate the role of top pool executive in the next five years and 72 percent will vacate within ten years.

Given findings that over half of top executives have 20 or more years of industry experience and three-quarters have been in the industry more than ten years, impending transitions are assessed as retirements.

Data: Top executives regardless of employment type (n=89)

SALARY FINDINGS

Average 2018 salary for the top pool executive was \$190,000 with a median salary of \$184,000.

There was an 18 percent (\$30,000) increase in average top pool executive salary from 2016 to 2018. From inception of this survey in 2009, average salary has increased 35 percent (\$50,000).

- 39 pools provided top pool executive salary for this evaluation in both 2016 and 2018. Of those, average and median salaries increased eight percent over the two year period. The maximum end of the salary range increased 15 percent in the two-year period.
- 27 pools have provided top executive salary information for this analysis every year since 2010. Both average and median salaries for this group over the lifespan of analysis increased 25 percent. The minimum end of salary range for this group increased 27 percent over the lifespan of analysis and the maximum end of the salary range increased 12 percent.

Variation in average salary from 2016 to 2018 suggests top executives participating in this analysis in 2018 but not 2016 are more highly compensated than those who have participated in the past but did not submit data for 2018.

Data: Top executives directly employed by the pool (n=62)

Employment relationship

Top executives directly employed by the pool (n=62) make more on average than those employed by a league, association or private organization (n=35).

- 81 percent of top executives directly employed by the pool make more than \$150,000. 64 percent of top executives employed by a league, association, or private organization and assigned to the pool 100 percent make more than \$150,000.
- 39 percent of top executives directly employed by the pool make more than \$200,000. 16 percent of top executives employed by a league, association, or private organization entity and assigned to the pool 100 percent make more than \$200,000.

Salary distribution for top pool executives by employment relationship



For those employed by a league, association, or private organization and assigned less than 100 percent to the pool (n=16), salary allocated to the pool decreases along with assignment to pool administration. Even so, these top pool executives still typically have \$150,000 or more of their salary allocated to pool administration.

- Of top executives assigned 76-99 percent to pool administration (n=8), 50 percent have more than \$150,000 of salary apportioned to pool operations. 13 percent have more than \$200,000 of salary apportioned to pool operations.
- 67 percent of top executives assigned 51-75 percent to pool administration (n=3) have \$150,000 to \$175,000 of salary apportioned to pool operations. 33 percent have \$176,000 to \$200,000 of salary apportioned to pool operations. None have more than \$200,000 of salary apportioned to pool operations.
- Top executives assigned less than 50 percent to pool administration (n=5) have \$150,000 or less of salary apportioned to pool operations.

Data: Top executives regardless of employment type (n=97)

Percentiles

Percentiles help assess where a specific salary falls within the range of all top pool executive salaries.

For example, a top executive in the Northeast making \$260,000 is compensated at a higher level than 75 percent of peers in the region.

Percentiles	25th	50th	75th	90th
ALL REGIONS	\$155,000	\$184,000	\$223,000	\$260,000
Northeast	\$195,000	\$208,000	\$255,000	\$263,000
South	\$170,000	\$202,000	\$239,000	\$269,000
West	\$165,000	\$190,000	\$227,000	\$259,000
California	\$168,000	\$184,000	\$257,000	\$281,000
Midwest	\$136,000	\$156,000	\$185,000	\$204,000

Data: Top executives directly employed by the pool (n=62)

Additional salary information

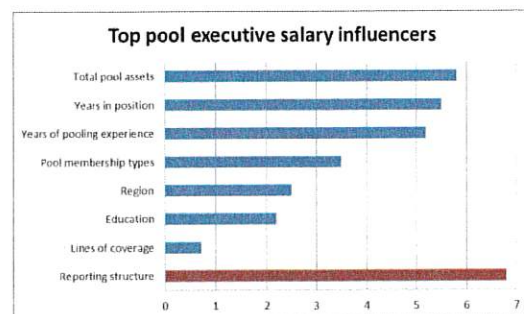
- Less than seven percent of top pool executives are subject to state compensation laws.
- About one-third of top pool executives have defined salary ranges.
 - The smallest salary range spans \$14,000.
 - The largest salary range spans \$130,000.
 - The average salary range spans \$65,000.
- One-third of top executives received or are eligible to receive bonuses. The typical bonus reported in 2018 was \$10,000 or less. The most recent bonus for eight top executives was \$20,000 or more.
- Less than ten percent of pool top executives receive additional compensation based upon pool performance benchmarks, such as financial performance or membership. For those that do, the pool governing body sets goals and monitors performance. The salary increase attributed to pool benchmarks is 25 percent or less of salary.

Data: Top executives regardless of employment type (n=89)

SALARY INFLUENCERS

Salary influencers are evaluated on the basis of top executives directly employed by the pool. Those employed by a league, association or third party organization may report salary in bands rather than as a specific dollar amount, so data cannot be compared in the same fashion.

However, consistency of compensation findings overall suggest salary influencers are likely similarly applicable to all top executive roles.



- Total pool assets are the most influential factor on top pool executive salary.

- Years in position, years of experience, and whether the pool covers single or multiple entity types are all statistically influential on salary.
- Region, education level, and number of coverage lines the pool offers are relatively insignificant and would not be used to build a predictive salary model. These factors may, however, provide useful points of comparison in certain circumstances.
- A few top pool executives directly employed by the pool report to a person or body in addition to the pool's governing body. For these top executives, reporting structure is more influential on salary than total pool assets.

Reporting structure

For top executives directly employed by the pool, reporting structure influences salary most significantly. Of 62 executives, 57 (92 percent) report only to the pool governing body; these executives are paid \$195,000 on average.

Although also employed directly by the pool, 5 top executives (8 percent) report to another person, department, or organization in addition to the pool governing body. These executives are paid \$136,000 on average.

Data: Top executives directly employed by the pool (n=62)

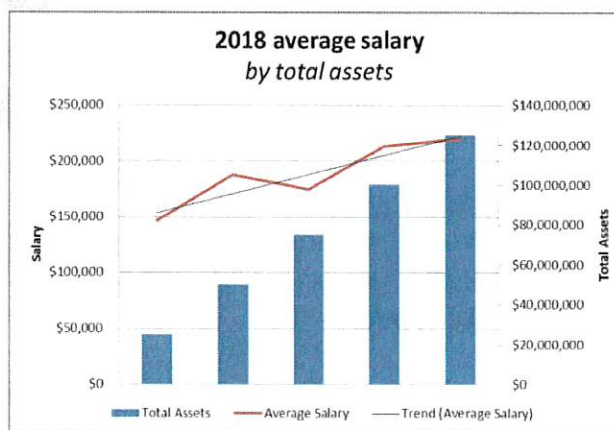
Total pool assets

Average salary trends upward as total pool assets increase.

- Average salary for top executives administering pools with assets less than \$100M is \$169,000.
- Average salary for top executives administering pools with total assets equal to or greater than \$100M is \$216,000.

The dip in average salary for the asset band of \$75M is likely due to the low number of survey respondents in that band.

Data: Top executives directly employed by the pool (n=62)



Years of pooling experience and years in top executive role

Top executive salaries trend upward as years of pooling experience increase and as years in the role increase.

Consistent with 2016 findings, those with 6-10 years in the position of top pool executive (n=20) make less on average than their counterparts, regardless of years of experience.

Years in Top Executive Position		Years of Total Pooling Experience					AVERAGE SALARY
		0-5 Years	6-10 Years	11-15 Years	16-20 Years	20+ Years	
0-5 Year		\$176,806	\$158,000	\$173,000	\$174,000	\$205,000	
6-10 Year			\$135,000	\$167,000	\$196,000	\$189,000	
11-15 Year						\$211,000	
16-20 Year						\$260,000	
20+ Year						\$216,000	

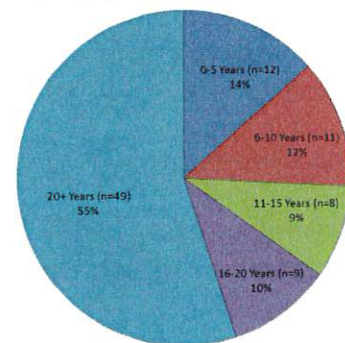
Data: Top executives directly employed by the pool (n=62)

Three-quarters of top executives have been in the pooling industry ten or more years, and more than half have 20 or more years of experience within public entity pooling.

Most top pool executives have been in their current role 15 or fewer years.

- 13 percent of top executives have five or fewer years of experience in pooling *and* five or fewer years serving in their current position.
- 12 percent have ten or fewer years of experience in pooling *and* ten or fewer years serving in their current position.

Years of pooling experience for top pool executives (n=89)



Data: Top executives regardless of employment type (n=89)

Pool membership types

Top pool executives administering pools with multiple member entity types (n=29) make \$30,000 more on average than those administering pools covering a single public entity type (n=33).

- Among top pool executives administering a pool with only one member entity type, those administering special district pools have an average salary of \$265,000.
- Top pool executives administering housing authority pools have an average salary of \$161,000.
- Average salaries for top executives of city/town pools, county pools and school district pools all fall near \$185,000.

Data: Top executives directly employed by the pool (n=62)

Region

The average salary for top pool executives in coastal regions is \$198,000 and the average salary for top pool executives from interior regions is \$180,000.

Regional variation in average salary is likely attributable to cost-of living.

Data: Top executives directly employed by the pool (n=62)

	Average	Min	Max
ALL REGIONS	\$190,000	\$69,000	\$298,000
Northeast	\$219,000	\$154,000	\$267,000
California	\$208,000	\$144,000	\$298,000
South	\$205,000	\$129,000	\$290,000
West	\$196,000	\$69,000	\$281,000
Midwest	\$159,000	\$90,000	\$208,000

Education level

88 percent of top pool executives hold at least a four-year degree. 53 percent hold professional designations, the most common of which are ARM-P and CPCU.

A four-year degree is the norm for newly hired top pool executives and a graduate degree is common.

- 100 percent of top executives with five or fewer years of overall pooling experience have at least a four-year degree.
- 71 percent of this same group has a graduate degree. Most of this group has a professional designation.

Data: Top executives regardless of employment type (n=97)

Lines of coverage

Top executives administering pools with multiple lines of coverage (n=53) make an average of \$24,000 more than those administering pools with single lines of coverage (n=9).

The sample of top pool executives administering pools with a single line of coverage is too small to assess how a specific line of coverage might impact average top executive salary.

Data: Top executives directly employed by the pool (n=62)

BENEFITS FINDINGS

In addition to salary findings, benefit comparisons can provide useful insight into overall compensation for top pool executives.

Considered government employee

Benefits offered to the top pool executive may be influenced by whether the executive is considered a governmental employee.

- 55 percent of top executives directly employed by the pool are considered a governmental employee for benefit purposes (n=34).

- 29 percent of top executives employed by a league, association, or private organization on behalf of the pool are considered a governmental employee for benefits purposes (n=10).
- Of those employed by a league or association (n=25), 36 percent are considered a governmental employee for benefit purposes (n=9).

Data: Top executives regardless of employment type (n=97)

Employer health care contributions

Most top pool executives have 76 to 100 percent of their health care premium paid for by their employer for both themselves and dependents.

Top executives directly employed by the pool are more likely to have 76-100 percent of dependent health care premium paid for by their employer.

Data: Top executives regardless of employment type (n=97)

Percent receiving 76-100 percent of health care premium paid for by employer	
<i>Top executives directly employed by the pool (n=62)</i>	<i>Top executives employed by a league, association or private organization (n=35)</i>
87 percent top executive only	79 percent top executive only
64 percent dependents	44 percent dependents
63 percent top executive and their dependents	44 percent top executives and their dependents

Additional health benefits

Approximately 60 percent of top executives have a traditional indemnity health plan available to them. 100 percent of top executives have dental benefits available. The availability of these two benefits do not vary based upon employment structure.

83 percent of directly employed top executives have vision benefits available. 100 percent of top executives employed by a league, association, or private organization have vision benefits available.

Top executives employed by a league, association or private organization are more likely to be offered options for high deductible insurance plans and flexible spending plans for health care and dependent care costs.

- 37 percent of top executives directly employed by the pool have high deductible insurance plans available. 57 percent of top executives employed by a league, association, or private organization are offered high deductible insurance plan options.

- 56 percent of top executives directly employed by the pool have flexible spending plans available for health care and dependent care costs. 83 percent of top executives employed by a league, association, or private organization have flexible spending plans available for health care and dependent care costs.

Data: Top executives regardless of employment type (n=96)

Leave benefits

60 percent of top pool executives have leave provided on the basis of vacation, personal and sick days. 40 percent of top pool executives receive combined paid time off (PTO).

77 percent of pools grant 12 or fewer paid holidays annually.

PTO	<i>Directly employed by the pool (n=24)</i>	<i>Employed by a league, association or private organization (n=14)</i>
Earn 29+ PTO days annually	60 percent	50 percent
Carryover 29+ PTO days year to year	50 percent	50 percent
Paid for all accrued PTO days upon separation	60 percent	60 percent

Vacation days	<i>Directly employed by the pool (n=37)</i>	<i>Employed by a league, association or private organization (n=21)</i>
Earn 15-28 vacation days annually	80 percent	76 percent
Carryover 29+ vacation days year to year	46 percent	42 percent
Paid for all accrued vacation days upon separation	71 percent	56 percent

Personal days	<i>Directly employed by the pool (n=37)</i>	<i>Employed by a league, association or private organization (n=21)</i>
Earn 0 personal leave days	57 percent	70 percent
Earn 1-3 personal days annually	26 percent	15 percent
Carryover personal days year to year	6 percent	11 percent
Paid for personal days upon separation	18 percent	16 percent

Sick days	<i>Directly employed by the pool (n=37)</i>	<i>Employed by a league, association or private organization (n=21)</i>
Earn 1-14 sick days annually	79 percent	67 percent
Carryover 29+ sick days year to year	77 percent	68 percent
Paid for all accrued sick days upon separation	71 percent	75 percent

Data: Top executives regardless of employment type (n=96)

Retirement benefits

All top pool executives are provided a retirement compensation program.

Retirement savings accounts	<i>Directly employed by the pool (n=61)</i>	<i>Employed by a league, association or private organization (n=35)</i>
Pension plan provided by employer	67 percent	45 percent
Employer contributes to an individual retirement savings account as a percentage of salary on behalf of the top executive	48 percent	65 percent
Top executive receives both a pension plan and retirement savings account	65 percent	24 percent

Data: Top executives regardless of employment type (n=96)

Retiree health benefits

It is somewhat uncommon for top pool executives to receive retiree health benefits.

Percent receiving retiree health benefits	<i>Directly employed by the pool (n=62)</i>	<i>Employed by a league, association or private organization (n=35)</i>
By employer choice	24 percent	20 percent
As required by state law	13 percent	0 percent

Amount of retiree health benefit premium paid for by employer for eligible top executives	<i>Directly employed by the pool (n=23)</i>	<i>Employed by a league, association or private organization (n=7)</i>
0-25 percent of premium	45 percent	29 percent
76-100 percent of premium	41 percent	43 percent

Data: Top executives regardless of employment type (n=97)

Additional ancillary benefits

The two most common additional benefits provided to the top pool executive, consistent with findings from prior analyses, are cell phone and car-related benefits.

- 100 percent of top pool executives receive a cell phone benefit.
- Over 50 percent of top pool executives receive a car-related benefit.

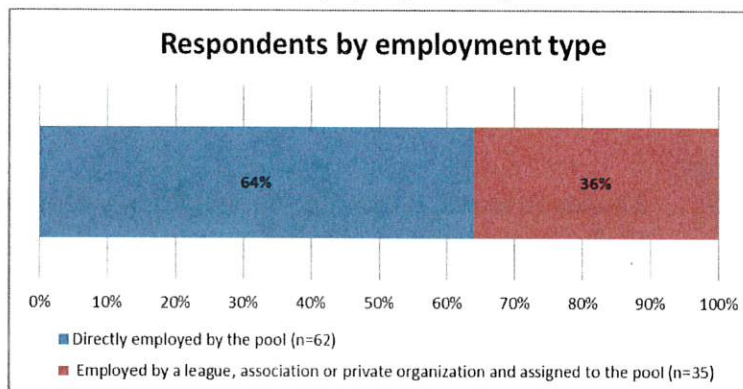
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Ancillary Benefit	PERCENT RECEIVING BENEFIT	
	<i>Directly employed by the pool (n=61)</i>	<i>Employed by a league, association or private organization (n=35)</i>
Term life insurance	85 percent	93 percent
Long term disability insurance	74 percent	83 percent
Short term disability insurance	56 percent	80 percent
Wellness program	48 percent	70 percent
AD&D	50 percent	63 percent
Paid paternal leave beyond baseline federal or state requirements	10 percent	10 percent
Paid maternal leave beyond baseline federal or state requirements	6 percent	10 percent
Medicare supplement	6 percent	13 percent
Cancer insurance	6 percent	13 percent
Whole life insurance	6 percent	17 percent
Long term care benefits	3 percent	27 percent
Pet insurance	0 percent	3 percent

Data: Top executives regardless of employment type (n=97)

RESPONSE SAMPLE DETAILS

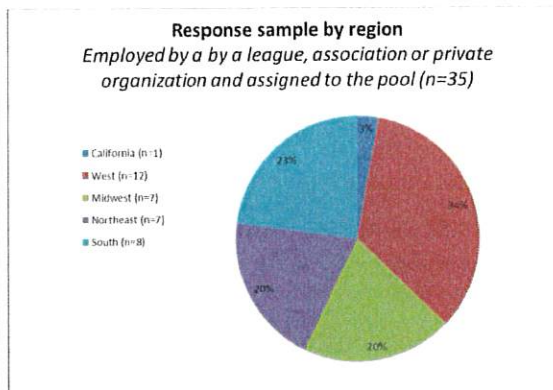
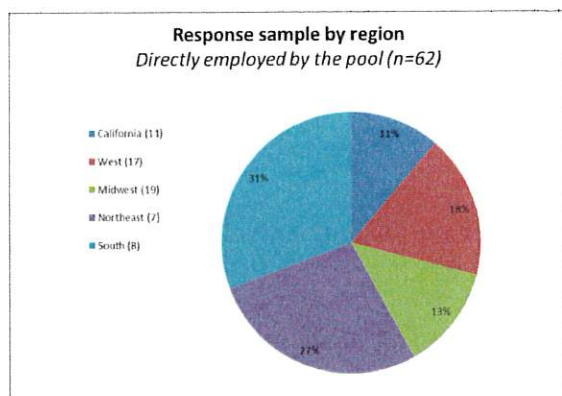
- 160 top executives administer AGRiP's 216 member pools. Some executives manage multiple pools.
- 106 top pool executives responded to the 2018 survey (66 percent).
- 97 responses were analyzed (61 percent).
- Of the responses removed, one was an outlier, two pools supplied duplicate answers that were merged, and five pools provided data insufficient to be analyzed.
- Specific reported salary amounts for **top executives directly employed by the pool** ranged from \$69,094 to \$356,000. Salaries less than \$69,000 and greater than \$328,500 were calculated to be statistical outliers. One outlier salary greater than \$328,500 was removed from this analysis.
- 62 top executives in the analyzed sample are directly employed by their pool.
- 35 top executives in the analyzed sample are employed by a league, association or private organization and assigned to the pool that responded. Of these, 70 percent (n=25) are employed by a league or association.
- In a few cases, responses were analyzed on the basis of 96 responses. One respondent did not complete data about benefits.



Regions

This report uses five geographic regions.

- Regions are determined using the [US Bureau of Labor Statistics Census Regions](#) for US states.
- Canadian provinces were added to Census regions based upon the province's alignment to US regions, East to West.
- California is reported as its own region, consistent with prior analyses.



California

West

US: Alaska, Arizona, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming

CA: Alberta, British Columbia

Midwest

US: Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, South Dakota, Wisconsin

CA: Manitoba, Ontario, Saskatchewan

Northeast

US: Connecticut, Maine, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont

CA: New Brunswick, Newfoundland & Labrador, Nova Scotia, Quebec, Prince Edward Island

South

US: Alabama, Arkansas, Delaware, Florida, Georgia, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, Oklahoma, South Carolina, Tennessee, Texas, Virginia, West Virginia

CA: None